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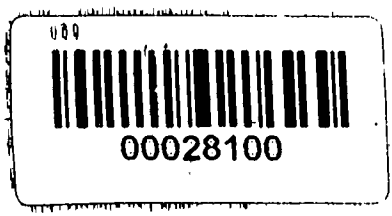
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STATISTICS

OF

INDIAN REVENUE

AND

TAXATION.

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TO THE

STATISTICAL SOCIETY OF LONDON,

18th *May*, 1858,

BY

MR. HENDRIKS.

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On the Statistics of INDIAN REVENUE *and* TAXATION.

By FREDERICK HENDRIKS.

[Read before the Statistical Society, 18th May, 1858.]

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Introductory Remarks.

INDIAN REVENUE STATISTICS have usually been regarded as anything but an attractive subject of study. The causes which, until a very recent period, induced an apathetic distaste to the discussion of the details of any branch of Indian administration, told with, if possible, greater force, when the Revenue or system of Taxation was in question. The intricacies of Land Tenures, the controversies they had given rise to, and the somewhat too profuse employment of Indian legal and fiscal terms worded in different vernaculars, contributed in no mean degree to this result.

The rapid march of the great and stirring events of which India has lately been, and still is, the theatre—the example which the East India Company, and those officially connected with India in Parliament have vied with each other in enforcing on the public, as to the urgent need of a more popular and a wider spread study of the

elements of Indian finance—all justify an impression, that efforts to simplify and explain the special nature of those elements will not be looked upon with as much indifference as was formerly their fate.

These observations must be understood as made in a general sense, the Statistical Society having uniformly proved, for the last twenty years or more, that it did not share in the prevalent unconcern on Indian topics.

A full consideration of the leading branches of Indian Revenue, from a British point of view, appears to divide itself as follows, into distinct, but at the same time intimately connected, heads of enquiry, respecting:—

(1). The present condition of the Indian Revenue; the pressure of Taxation, and the territorial area and extent of population from which it is raised.

(2). The productive, financial, and industrial condition of India; and the degree in which experience and facts have shown it to be susceptible of improvement through the promotion of agriculture and public works; better means of irrigation and transit by canals and railways; and an amended system of Land Settlement.

(3). The fiscal conditions that regulate Indian finance, compared with those applicable to British finance.

(4). The facts and Statistics bearing upon the past history and progress of Revenue and Taxation in British India, during the Sixty-Four Years 1792-3 to 1855-6.

The risks of too broad a generalization upon data really applicable only to a limited portion of surface, are both numerous and perplexing, and, unless extreme care be used, may lead to mistaken deductions upon many of the branches comprised in the Revenue administration of so vast an empire, including territory nearly seven times as extensive, and population nearly five times as numerous, as Great Britain. It must also be kept in recollection how widely the distinct nations comprised in this empire differ in origin, temperament, language, and industry, and in their respective advance in civilization; and what various influences they are subject to, of climate, soil, hereditary custom, and caste.

Civilians who have had the advantage of practical experience in the service of the East India Company abroad, are not necessarily more free from the entanglement of such causes of error, than the enquirer at home. They are frequently imbued with views on Indian administrative points, correct enough so far as relates to the particular localities of one Presidency, but by no means deserving that character when applied to the formation of a judgment upon the circumstances of other Presidencies. Of the latter they may not, perhaps, possess any local knowledge whatever. The races of people, their agricultural, industrial, and social condition may be quite dif-

ferent from those of the inhabitants of the part of India where the official life of these civilians has been spent.

On the other hand, in England, we are chiefly dependent on the information and instruction upon Indian topics derivable from documentary evidence of facts and figures. These are not to be found in excess, in a published form. Rather the contrary; and there is certainly wanting a condensed Report, for each Presidency, upon the same order and classes of statistical facts, illustrative of their agriculture, trade, manufactures, prices, markets, means of communication, and rates of wages for skilled and for general labour. The differences in the social, family, and conjugal, condition of the people; and last, but not least, a sufficiently near approximate estimate of their wealth, in real and personal property, all deserve and demand investigation. It may be true that to set on foot, and carry out, such an inquiry and report, would be an expensive and laborious undertaking; but there is reason to infer that it would repay itself a thousandfold, and contribute to the material prosperity, and through that to the moral well-being, of the population of India, to an extent which even the sanguine would not be found to have over estimated.

Proceeding with our outline of the subject before us, and promising that the utmost it will be endeavoured to accomplish is to lay down some general principles on which it may be discussed by this Society; we have at the outset to confine our attention to the first topic of inquiry that has been alluded to, viz.:—

I.—*The present condition of the Indian Revenue, the pressure of Taxation, and the territorial area and extent of population from which it is raised.*

The latest period for which complete accounts have been received and published by the East India House, are for the year ended 30th April, 1856. The position of the various branches of Revenue since that date is not supposed to have materially altered, and no serious error will ensue from viewing the Revenue for the financial year 1855-56, as about representing its present position.

In Indian Accounts the different rates of exchange for the Rupee cause some apparent discrepancy in the separate returns of total income and expenditure, and of surplus or deficiency.

The basis of the following first TABLE A, is the Parl. Ret. (16/'57). In this Return, as in the one of which it is a continuation (336/'55), the Items are reduced to Sterling, at the rate of 2*s.* per Rupee, throughout, so that the conversion can be brought from one denomination to the other by the rules of decimal notation.

For clearness of reading this, and the other tables which follow, as well as for convenience of printing, it has been found expedient to discard the units, tens, and hundreds, and to express each Item

in Millions and Thousands of Pounds only, so that three ciphers, 000, are to be added at the right hand of each Sum.*

TABLE A.

TOTAL REVENUE *derived from all sources, in each* PRESIDENCY *and in the whole of* BRITISH INDIA, *in One Year*, 1855-56.

1	2	3	4	5	6	7
Separate Branches of Revenue.	Presidency.					Whole of British India.
	Bengal.	No'.-Wstn. Provinces.	Madras.	Bombay.	Punjab.	
	Mlns. £	Mlns. £	Mlns. £	Mlns. £	Mlns. £	Mlns. £
1. Land Revenue	4·668	5·000	3·642	2·846	0·954	17·110
2. Sayer Revenue (or Sundry Items of mixed direct and indirect Taxation)	0.499	0·303	0·247	0·116	0·079	1·244
3. Excise	0·045	....	....	....	....	0·045
4. Moturpha (or Property and Income Tax, recently discontinued)	....	....	0·109	....	....	0·109
5. Salt Tax	1·082	0·549	0·541	0·275	0·204	2·651
6. Opium Revenue	4·172	....	....	1·024	....	5·196
7. Post Office	0·045	0·087	0·059	0·022	0·024	0·237
8. Stamp Duties	0·223	0·169	0·071	0·069	0·020	0·552
9. Customs	1·541	0·078	0·140	0·348	....	2·107
10. Mint Duties	0·119	....	0·019	0·058	....	0·196
11. Miscellaneous (including Tribute from Native States, Pilotage, Toll, and Ferry Dues)	0·625	0·074	0·459	0·195	0·017	1·370
Total Gross Revenue	13·019	6·260	5·287	4·953	1·298	30·817
Total Gross Charges	13·768	2·533	5·537	5·123	1·411	28·372
Net Indian Surplus	....	3·727	....	....	....	2·445
Net Indian Deficiency	0·749	....	0·250	0·170	0·113	....

* As examples, in col. 2 of the annexed TABLE A, it will be found that the Land Revenue for Bengal was (in the year 1855-56) 4·668 Mlns. £. In other words, it was 4,668,000*l.*, the exact figures of the account being 4,668,156. Again, in col. 6, under the head of Stamp Duties, the receipts in the Punjab are given at 0·020 Mlns. £; meaning 20,000*l.*, the precise figures of the original account making them 20,167*l.*

Every item of this TABLE A will be more fully referred to in the fourth, or last, part of this paper; in which a brief account will be given of the progress of the separate branches of Revenue during the Sixty-Four years 1792-3 to 1855-56, with calculated annual averages for each five years. At the present first step in our inquiry it will be well not to encumber it with too many figures. What we want at the outset is an approximate and condensed view of the amount of Revenue and its distribution over the several great divisions of India; without reference to any consideration of what part of such Revenue is Taxation pressing upon the people, and of what part is Government Income, the pressure of which does not fall upon them. This will be presently discussed. In the meanwhile let us restrict ourselves to observing that if we recapitulate from TABLE A the Items of Gross Revenue from the several Presidencies, viz.:—

	£
1. Bengal	13,019,000
2. North-West Provinces	6,260,000
3. Madras	5,287,000
4. Bombay	4,953,000
5. Punjab	1,298,000

we arrive at a total for India of 30,817,000*l.* of Gross Revenue.

A line has been added to this, and to the other Tables, showing the Gross Charges, another showing the Indian Surplus or Deficiency. This is to be understood as irrespective of the receipts and disbursements of the Home Treasury for its establishments and liabilities in England.

With these explanations, we may now revert to the figures of TABLE A. And the immediate question of most importance, on the face of those figures, is the ascertainment of the proportion which each source of Revenue bears to the total raised. The per centage calculations are contained in the next TABLE B; and, under the fourth head of our inquiry, will be found Tables for which the Per Centage proportions have been similarly computed for the several quinquennial periods from 1792-3 to 1855-6. These will be useful for reference, and will show, far better than undigested figures, the fluctuations between those dates. We have, however, at the moment, to restrict our attention more particularly to TABLE B.

It will be observed how wide a range of difference exists in the proportions of the several sources of Revenue. For instance, the *Land-Tax* (so called) contributes less than 36 Per Cent. of the total Revenue in Bengal, and in the North-West Provinces nearly 80 Per Cent., whilst the average for India is about 55½ per Cent. The *Salt-Tax* is nearly 16 Per Cent. of the total Revenue in the Punjab, whilst in Bombay it contributes only 5½ per Cent. of its Revenue, the average for India approaching 8⅔ per Cent. Next the *Opium*

Revenue, does not exist at all in the North-West Provinces, Madras, or the Punjab, but covers 32 Per Cent., or not far short of $\frac{1}{3}$rd of the Bengal Revenue, and 21 per Cent., or more than $\frac{1}{4}$th of the Bombay Revenue, and quite $\frac{1}{5}$th of the whole Indian Revenue. Then the *Customs* which are under 7 Per Cent., or less than $\frac{1}{10}$th of the Indian Revenue, do not contribute anything to the Punjab Revenue, only make up $1\frac{1}{4}$ per Cent. of the North-West Provinces Revenue, and at their maximum in Bengal are under 12 per cent. The last of the larger Items is the *Miscellaneous Revenue*, including Tributes from native states, &c., and it averages $4\frac{1}{2}$ per Cent. for India, is not much more than 1 Per Cent. in the North-West Provinces, but reaches $8\frac{2}{3}$ per Cent. in Madras.

TABLE B.

PER CENTAGES *of the* REVENUE FROM EACH SOURCE *to the Total Revenue raised, in each Presidency of* INDIA; *in the Year* 1855-56, (calculated from TABLE A.)

1	2	3	4	5	6	7
Separate Sources of Revenue.	Presidency.					Whole of British India.
	Bengal.	No.-Wstn. Provinces.	Madras.	Bombay.	Punjab.	
	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.
1. Land	35·85	79·87	68·91	57·45	73·50	55·52
2. Sayer (For explanation, see Table A)	3·83	4·84	4·67	2·34	6·00	4·04
3. Excise	·35	....	....	....	....	·15
4. Moturpha (For explanation, see Table A)	....	....	2·06	....	....	·35
5. Salt	8·31	8·77	10·24	5·55	15·71	8·60
6. Opium	32·04	....	....	20·67	....	16·86
7. Post Office	·35	1·39	1·12	·45	1·85	·77
8. Stamp Duties	1·72	2·70	1·34	1·40	1·54	1·79
9. Customs	11·84	1·25	2·63	7·03	....	6·83
10. Mint Duties	·91	....	·35	1·17	....	·64
11. Miscellaneous (For explanation, see Table A)	4·80	1·18	8·68	3·94	1·31	4·45
Total Revenue	100·	100·	100·	100·	100·	100·

Statistical calculations of the *pressure of Taxation* on each head of the population, and on each square mile of territory, in certain

parts of India, were recently (Feb. 1858) submitted to Parliament. (See Return 86, of 1858). The object was to enable comparison with the relative weight, as measured in money, of the incidence of Taxation in the United Kingdom. The figures given of the pressure on each inhabitant of the North-Western Provinces (Regulation and Non-Regulation) are 3*s.* 3½*d.*, and on each inhabitant of the Bombay Presidency 3*s.* 9¾*d.* The first of these results is based upon the ratio to the number of inhabitants, of the aggregate of six items, viz.: Land Revenue, Abkaree or Spirit licenses, Stamps, Miscellaneous Revenue, Sayer Revenue (a technical term signifying items of direct and indirect taxation not included in miscellaneous revenue), and Customs Duties. The other result is based on two items only, viz.: Land and Sayer Revenues.

But the question at once arises, if, in either of these examples, the first and largest item, of Land Revenue, or so called Land-Tax, should be included in the estimate?

This amounts to an inquiry, whether Land in India is taxed at all.

It may readily be admitted that whenever and wherever—under Hindoo or Mussulman despotism, or under British rule—the Land Revenue, paid to the government out of the produce of the soil, in money or in kind, exceeded a fair amount of Rent, the excess beyond that normal or natural rent, was, practically as well as nominally, a Tax. But, if we admit this argument, we must reject that undue extension of its premiss which would include the normal rent, or any amount less than the normal rent, in the designation of a tax.

The archæology of the Muhammedan *Khurauj*, or Land-Tax, is by no means so abstruse or uninviting as to repel an inquirer of ordinary patience. It rests upon foundations which have nothing of the questionableness or mythical speculation of the Hindoo law. We may here restrict ourselves to observing that there is ample evidence in favour of the conclusion that, in its origin, and in the theory of its incidence, for centuries upon centuries, the Land Revenue of India was a Rent and not a tax. We shall have to recur to this hereafter.

But it was a Rent in a form all modern political economy has declared to be the worst in which it can be assessed. It was a given portion of the gross produce; such as the greed of the rulers, or the abject state of the ruled, was fain or forced to let grow into the lion's share. Theoretically, even at its origin, it was a species of Rent; but there ensued, too often, a surplus exaction, which was a Tax. This has, however, been changed; and, in recent times, years in British India may be counted as centuries, if we consider the great revolutions they have made in the laws, customs, traditions, and prejudices of races erroneously supposed to be imbued with an

inflexible immutability. In nothing has this been more obvious, than in the large reforms of the principles of Land Revenue collection. And, if the British sway in India had not nobler records, it might well be proud that in this most important matter it has swept away the inherited injustice of former ages.

Living, present history will prove this. We may with advantage be instructed respecting it by a passage to be found in the last of the remarkable series of state papers recently issued by the East India Company. The Land Revenue system, in its latest form of improvement, is there criticized in words proclaiming that no oppression on the Landholder can have substantial existence any longer—words which, if inserted in a general code of administration, might be deserving of the designation of the Indian Magna Charta. The "Memorandum of Improvements in the Administration of India, Feb. 1858"—the paper here referred to—seems founded in chief measure upon an application, to the peculiar circumstances of India, of the rationale common to all state Land Revenues, or so called Land-Taxes, which have originated in the form of reserved rents. The characteristics of the different Tenures of Land in the several Presidencies are described at some length in the Memorandum, and in continuation of what had been previously officially stated in the special Return of June 1857 (Parl. Paper 112, Sess. 2). Statistically an exception must be taken to the estimate of the proportion of Revenue derived from the Land, as being Two-Thirds. It would be more correct to say (as already shown) that the proportion is above One-Half, or about 55½ Per Cent.

The part of the Memorandum it is now proposed to quote in full, runs thus (see pages 7-8):—

"Nearly two-thirds of the revenue of India consist of the rent of land. So far as this resource extends in any country, the public necessities of the country may be said to be provided for, at no expense to the people at large. Where the original right of the state to the land of the country has been reserved, and its natural, but no more than its natural, rents made available to meet the public expenditure, the people may be said to be so far untaxed; because the Government only takes from them as a tax what they would otherwise have paid as a rent to a private landlord. This proposition undoubtedly requires modification in the case of a Ryot or peasant cultivating his own land; but even in his case, if the Government demand does not exceed the amount which the land could pay as rent if let to a solvent tenant (that is, the price of its peculiar advantages of fertility or situation), the Government only reserves to itself, instead of conceding to the cultivator, the profit of a kind of natural monopoly, leaving to him the same reward of his labour and capital which is obtained by the remainder of the industrious population. Any amount whatever of revenue, therefore, derived from the rent of land, cannot be regarded, generally speaking, as a burthen on the tax-paying community. But to this it is of course essential that the demand of revenue should be kept within the limits of a fair rent. Under the Native Governments, and in the earlier periods of our own, this limit was often exceeded. But under the British rule, in every instance in which the fact of

excessive assessment was proved by large outstanding balances and increased difficulty of realization, the Government has, when the fact was ascertained, taken measures for reducing the assessment.

"The history of our government in India, has been a continued series of reductions of taxation; and in all the improved systems of revenue administration, of which an account has been given in the preceding part of this paper, the object has been not merely to keep the Government demand within the limits of a fair rent, but to leave a large portion of the rent to the proprietors. In the settlement of the North-West Provinces, the demand was limited to two-thirds of the amount which it appeared, from the best attainable information, that the land could afford to pay as rent. The principle which has been laid down for the next settlement, and acted on whenever resettlement has commenced, is still more liberal: the Government demand is fixed at one-half, instead of two-thirds, of the average net produce; that is, of a fair rent. The same general standard has been adopted for guidance in the new assessment of the Madras territory. In Bombay no fixed proportion has been kept in view; but the object has been, that land should possess a saleable value. That this object has been attained throughout the surveyed districts of Bombay, there is full evidence; and as the Ryots have been secured from increase of revenue for the space of 30 years, the value of land may be expected, from the progress of improvement, to be constantly on the increase.

"It has been shown above, that by far the largest item in the public revenue of India is obtained virtually without taxation, because obtained by the mere interception of a payment, which, if not made to the State for public uses, would generally be made to individuals for their private use."

The preceding extract does not make any specific mention of Bengal, or of the Punjab, but it is meant to include these Governments in the general scope of the conclusions it so tersely and justly expresses. It will be well, however, to complete our view of the whole of the Indian Revenue, by briefly observing that in Bengal,—where Lord Cornwallis's Permanent Settlement of 1793, subsequently resurveyed, chiefly prevails—the Land-Tax does not average more than half of a fair net Rental; and that it is stated upon the most reliable official authority respecting the Punjab—where the Village system of settlement mostly prevails—that from searching and accurate inquiry in the Settlement Department, showing the exact yield and value per acre of every kind of Crop, it has been ascertained that the Government demand does not there exceed one-fifth of the gross value of the produce in rich tracts, and one-sixth, or one-eighth, or even less, in poor tracts of country.

In fact, intentional oppression on the Indian Landholder or cultivator, on the Zumeendar or Ryot, may be put aside as byegone, and as purely a tradition of the past. The British system of administration has treated the improving landholders of India, both great and small, with careful consideration; and has exempted them from increased assessments on account of improvements, to an extent not known to legislation on Land-Tax in Europe, if indeed we except the permissive powers of Redemption given in England by Mr. Pitt's Act of 1798.

It may, perhaps, be recollected that in the paper on British Land-Tax Statistics, read to the Statistical Society in May 1857, (see Vol. xx of *Journal*,), I explained at some length the various logomachies the Land-Tax had given rise to in England from the time of Charles the First, and even before, down to the present period. It is not to be expected that Indian Land-Tax—obviously more complicated—should have been free from the same kind of result. We need not be surprised at the formidable array of volumes of controversial literature it has produced.

If the word Tax, in the ordinary sense of the term, was open to misconstruction as applied to national land revenue in Great Britain—where this impost was a given portion of net reserved rent belonging to the state, and inherited from feudal times—how much more was it so, where applied, as in India, to the integral Rent itself. If England chafed at the burden of a Land-Tax when it was, at the maximum, One-Fifth of the Net Rent, how could India bear a Tax on the Land, equal to the whole Net Rent, or to more than the whole Net Rent? The answer is, that reduced to its true definition, Land-Tax does not exist in India. The Rent of the Land is paid to the British Government in India as the sovereign landlord, and by the same right of the strong arm and of the bold will as is recognized in the Hindoo laws of Menu, or in those Chapters of the Koran which are the foundation of the Mahometan laws. Even if this were disputed, it cannot be denied that the British Government has, *de facto*, proprietary rights; but not possessory rights, except for resumed, escheated, or waste, lands. It enjoys the Rent-Roll of the country, but not the power of dispossession of the tenant. And tenants, hereditary but not necessarily resident, form the great mass of the people, whether their tenure be that of members of village communities; cultivators by themselves or deputies; or in any other way. It is only the minority of the people who are Freeholders by inheritance, custom, gift, or purchase.

Dismal relations are sometimes heard of the cruelty of the British Government in India, resuming lands from the ryot when he is unable to pay his Rent or Land Tax. But let us ask if Resumption has not been the practice from time immemorial in India, and if it be not the condition prevalent in almost every European country in which, by the absence of laws or customs of primogeniture, or by the existence of a fancy for cultivating little patches of ground, the Land is cut up into small freeholds? This Society will remember, that in the paper from Lord Lovelace read to them some years ago, this was distinctly pointed out as being the case in France, where frequent resumptions and sales of plots of ground take place to discharge arrears of Land Tax; and even in England timber has, before now, been felled to provide for the arrears of that tax, insignificant, we

may add, as is its amount, viz.: under One-Hundredth part of the Rental from Real Property.

Having entered into these explanations, we are now in a position to return to the two examples with which we commenced the present paper, of the calculations of incidence of Taxation in India, as set forth in Parl. Paper, 86/'58. Having described the reasons for which it would seem that the Item of Land-Tax must be wholly expunged, if we desire a view of the pressure of Taxation, as distinguished from the Revenue raised per head, we shall find on doing so, that the pressure of Taxation upon each inhabitant, as estimated for 1854–5, was 7¾*d.*, in the North West Provinces, instead of 3*s.* 3½*d.*, which are the figures of the Parliamentary Return; and 1*s.* 4*d.* in Bombay Presidency, instead of 3*s.* 9¾*d.*, in the same return. The further addition which ought to be made for Salt Tax will presently be alluded to.

The corrections thus far have been arrived at by deduction from the figures for the North West Provinces, of the Land Tax for the Financial Year 1854–5 (given in Parl. Paper 16/'57). In those for Bombay, the Parl. Paper 86/'58, on which the estimate is based, besides being obviously wrong in Col. 6 of the Table, disagrees in its figures of Col. 4, with those in Parl. Paper 16/'57, above referred to; and in order to make the amended estimate for Bombay, it has been deemed preferable to take the Sayer, Miscellaneous, Stamps, and Customs Revenues from the latter paper.

But in both instances Salt Duties have been omitted. There is, however, no item of Taxation which so really falls on every individual in India as this one. For salt, then, we must add 3½ per head to the *Taxation of the North-West Provinces, which may thus be estimated at a total of* 11¼*d. per head in* 1854–5; and in *Bombay* 5¾*d. per head for the same Item, must be added, making the total taxation there equal to* 1*s.* 9¾*d. per head.*

Our total estimate of the Pressure of Taxation in 1854–5, is therefore different from the Return made to Parliament in February, 1858, by 2*s.* 4¼*d.* per head, or nearly 72 per cent. less than that Return, for the North West Provinces; and by 2*s.* per head, or nearly 52 per cent. less, for Bombay Presidency.

The comparison between the pressure of Taxation in India, and in the United Kingdom, may with advantage be made in a more general manner. It is in many respects useful to have a clear, approximate view of it. Before commencing such an estimate, it will be desirable to see what is the proportionate density of the population in the two countries.

The following TABLE C affords a convenient and condensed Summary of the Area and Population of British India, and of the Native States immediately connected with the several Presidencies,

according to the latest approximate or officially obtained censuses, published by the East India Company.

TABLE C.

SUMMARY *of the* AREA *and* POPULATION *of* INDIA. *Constructed from the "Return of the Area and Population of each Division of each Presidency of India, from the latest inquiries; comprising, also, the Area and estimated Population of Native States. Ordered by the House of Commons to be printed 28th July,* 1857."

1	2	3	4	5
States.	Government.	Countries.	Total AREA, in *Thousands* of Square Miles.	Total POPULATION, in Millions.
British	Governor-General of India in Council....	Punjab, Oude, Berar, Pegu, Tenasserim, Eastern Straits Settlements	246·	23·
	Lieut.-Governor of Bengal	Upper and Lower Provinces, Assam, Cachar, So.-West Frontier, Arracan	222·	41·
	Lieut.-Governor of No.-Western Provinces	Delhi, Meerut, Agra, Benares, &c., Non-Regulation Provinces, Saugor, Nerbudda, &c.	106·	34·
	Governor of Madras	Madras Districts, Ganjam, Vizagapatam, Coorg	132·	22·
	Governor of Bombay	Bombay District, Satara, Sinde	131·	12·
		Total, BRITISH STATES*	837·	132·
Native	Bengal	The Deccan, Nepaul, Rajpoot States, &c.....	515·	39·
	Madras	Mysore, Travancore, &c.	52·	5·
	Bombay	Guzerat and Kattywar, Petty States, &c.....	61·	4·
		Total, NATIVE STATES	628·	48·
		Total, BRITISH AND NATIVE STATES	1,465·	180·

* A correspondent of one of the London papers, "The Daily News," March and April, 1858, in writing on the organization of our Indian armies, has given some statistics based upon the late redistribution of Indian provinces by Lord Canning, and upon the East India House Tables, of which the above TABLE C is an abstract. They do not differ from the latter materially, and the object in now

The territorial limits of the Political administrations do not quite correspond with those of the Revenue Collectorates, parts of some of the Presidencies being under the financial rule, or at any rate included in the Revenue Accounts, of the Governments of other Presidencies. This is of sufficient moment to require the construction of a detailed analysis according to Collectorates, which may also be useful in further statistical enquiries. The results are for convenience transferred to the Appendix (see TABLES N to R, and SUMMARY S, post).

The average population of the British Indian States, as deduced from the figures of which the preceding TABLE C is a summary, may

quoting them is the interesting comparison with the size and populousness of several of the great countries of Europe. The writer uses the initials J. B., and we may, with but little risk of error, guess that they belong to a distinguished general officer who is a member of this Society, and has written a great deal on Indian subjects. The following are the figures, corrected by those given in the work, "India and Europe compared," by Lieut.-General John Briggs. London, 1857, 12 mo. :—

Comparative AREA AND POPULATION *of the Principal Kingdoms of Europe and Her Majesty's Dominions in* INDIA.

EUROPE.	Area, Sq. Mls.			Population.	
Austrian Empire	256,784		.....	35,750,621	
Kingdom of Bavaria	29,327		.....	4,559,452	
		286,111	.....		40,300,075
Empire of France		201,961	.....		35,783,170
Kingdom of Spain	144,698		.....	14,216,219	
Italian States	58,185		.....	10,832,881	
		202,883	.....		25,049,100
Kingdom of Prussia	107,686		.....	16,331,187	
,, of Holland	13,571		.....	3,397,851	
,, of Saxony	5,759		.....	1,511,272	
		127,016			21,240,310
,, Naples and Sicily		42,132	.....		7,975,850
,, Wurtemberg		7,503	.....		1,733,263
		867,606			132,081,768
INDIA.					
Bengal Presidency		222,609	.....		41,961,513
Punjaub	112,671		.....	24,652,663	
Bombay and Scinde	131,564		.....	11,790,042	
		244,215	.....		36,442,705
North-West Provinces		74,686	.....		23,337,033
Madras Presidency		132,090	.....		22,437,247
Mysore	30,886		.....	3,460,696	
Nagpore	76,432		.....	4,650,000	
		107,318			8,116,696
European settlements		62,993	.....		887,151
		943,911			133,176,345

be nearly estimated as follows, ranging the countries in their order of populousness:—

Countries under the Administration of—	Density of Population Per Square Mile.	Proportion Per Cent. of Total Population.
Lieut.-Governor of North-West Provinces	318·	26·
Lieut.-Governor of Bengal	184·	31·
Governor of Madras	170·	17·
Gov.-General of India in Council (Punjab, &c.)	95·	18·
Governor of Bombay	89·	8·
Average of British India	157·	100·

The average population of the Indian Empire is 157 per Square Mile, as against 332 per Square Mile for England in 1851. It is, therefore, in the aggregate, not one half as dense. If we are to define it by the nearest English standard, it may be said to be intermediate between the population of the counties of Northumberland and Rutland (154 per Sq. Mile), and of the counties of Salop and Huntingdon (178 per Sq. Mile). But it is denser by 70 per cent. than the population of Scotland (92 per Sq. Mile), and by 16 per cent. than that of Wales (135 per Sq. Mile).

Then again, looking at the separate Presidencies in the order of density, we find that the North West Provinces are thickly peopled, 318 per Sq. Mile, against 332 for the whole of England. Or, defining by the nearest parallelism with English Counties, the ratio is intermediate between Derbyshire (288 per Sq. Mile) and Nottinghamshire (329 per Sq. Mile).

The population of the Bengal Presidency (184 per Sq. Mile) may be compared, in territorial closeness, with that of the East Riding of York (182 per Sq. Mile), and of Dorset (186 per Sq. Mile).

The population of Madras Presidency (170 per Sq. Mile) ranges between that of Northumberland and Rutland (154 per Sq. Mile), and of Shropshire and Huntingdonshire (178 per Sq. Mile).

The density of population in the Countries under the Governor-General, 95 per Sq. Mile, is to be classed intermediately between that of Westmoreland (77 to the Sq. Mile), and that of the North Riding of Yorkshire (102 to the Sq. Mile).

The most thinly peopled of the Presidencies, Bombay, 89 per Sq. Mile, may also be classed between the English County of Westmoreland and the North Riding of York, just referred to.

For the reasons already mentioned as to the differences between the territorial limits of the Political administrations and of the

Land Revenue Collectorates, the analysis of the incidence of Taxation per head of the population, may be preferably restricted to a general calculation for the whole of India. As, however, it is useful to show in what parts of India the Items are raised, the following TABLE D is also arranged for each Presidency:—

TABLE D.

INDIRECT *and* DIRECT TAXATION *of* INDIA *in the Year* 1855-56.

1	2	3	4	5	6	7
Items of Revenue.	Presidency or Government.					Whole of India.
	Bengal.	No.-Wstn. Provinces.	Madras.	Bombay.	Punjab.	
(I.) *Indirect Taxation.*	Mlns. £	Mlns. £	Mlns. £	Mlns. £	Mlns. £	Mlns. £
Salt	1·082	·549	·541	·275	·204	2·651
Customs	1·541	·078	·140	·348	....	2·107
Excise	·045	....	....	....	....	·045
Stamps	·224	·169	·071	·069	·020	·553
	2·892	·796	·752	·692	·224	5·356
Proportion per Cent. of Indian Total Indirect Taxation	54·	15·	14·	13·	4·	100·
(II.) *Mixed, Direct, and Indirect Taxation.*						
Sayer and Abkarry (Sundry Taxes, Spirit Licenses, &c.)	·499	·303	·247	·116	·079	1·244
Moturpha (Income Tax on Artisans, Shopkeepers, Tools, &c.)	....	....	·109	....	....	·109
	·499	·303	·356	·116	·079	1·353
Proportion per Cent.	37·	23·	26·	8·	6·	100·
TOTAL *of* (I.) *and* (II.) *Indirect and Direct*	3·391	1·099	1·108	·808	·303	6·709
Proportions per Cent. of (I.) and (II.) for India	51·	16·	17·	12·	4·	100·

It will be observed that this TABLE D does not include all Items of Indian Revenue. A complete Return of every Item for the Year 1855–56, being the last for which any definitive results are yet published, has been given in the first TABLE A of the present paper. Here it will suffice to briefly allude to the reasons for the several

omissions, which are requisite in arriving at a just view of Taxation, as distinguished from gross Revenue Statistics.

The Land Revenue has already been referred to as really rent, and *not* a Tax. The next Item left out is Post Office Revenue. This is no Tax, for the rates of Postage are so moderate that they cannot be termed even a remuneration for the services performed by the Government administration of Letter-carriage. The Mint dues, which are trifling in amount, are also omitted; and similarly with the Miscellaneous Revenue, not included with what is termed the Sayer Revenue (which latter is brought into our calculation). The Revenue technically termed Miscellaneous cannot be taken as a tax upon the body of the people, for the greater part of it is derived from Subsidies of Native Princes, Marine and Pilotage Receipts, Judicial Receipts, Interest on Debts due, and some small Toll and Ferry Collections. The other Item omitted is Opium Duty. I have left this large Item to be explained last, as I am not aware of any grounds on which it can be classed among the Taxes of India. It is wholly borne by the foreign consumer, and the cultivation of Opium of course helps the payment of all Taxes, by the large employment it gives to native labour and capital.

Resuming our calculation to be based on TABLES A and B, it will be observed that there is a total Taxation of 6,709,000*l*., to be distributed amongst 132 Millions of People. Part of this Taxation, the *Moturpha*, or Income-Tax on Artisans, Shopkeepers, and Stock-in-Trade, has, it is understood, subsequently to 1856, been discontinued. We may, therefore, without chance of grave error, take in round numbers 6,600,000*l*., as the real Taxation borne by 132 Millions of Indians subject to the British Rule.

The Average TAXATION *per Head for* INDIA *is therefore* ONE SHILLING.

And for comparison with the United Kingdom, take the Revenue for the Year ended 31st March, 1858 (a convenient period as it is the latest, and free from the War Ninepence of additional Income Tax), and we find a total of about 68 Millions. From this amount, and upon the same principles as have been referred to in respect of Indian Fiscal Revenue, deduct 3 Millions on account of Land Tax and Post-Office Revenues (say 1 Million for the former and 2 Millions for the latter), and we have 65 Millions left as the Gross Public Taxation, to meet an equivalent amount of the charge of the Consolidated Fund. But we may augment this by at least 10 Millions for Local Taxation, including Poor Rates, so that, altogether, there are, at the most moderate calculation, 75 Millions Sterling of positive Taxation to be spread over a population of under 30 Millions of Souls; and of this Taxation, about 64 per cent., or in round terms, a little under two-thirds, are raised by Indirect Taxation; and the

remaining 36 per cent., or something over One-third, by Direct Taxation.

The conclusion is, that for GREAT BRITAIN and IRELAND, we have, in sufficiently near approximate figures, an average TAXATION *per head* of at least FIFTY SHILLINGS, against One Shilling per head for India.

There exists, consequently, a Ratio of 50 to 1, if the incidence of taxation proportionately to population be contrasted in the United Kingdom, and in India.

Something like an approach to correctness of judgment upon this point is certainly to be desired. Various public and parliamentary statements, based on such statistical forms as those considered in some detail on this occasion, would indicate an apparent Ratio of only about 9 or 10 to 1.

These differences are not light subjects of inquiry, in which it makes little difference how the balance weighs. It is not "all the same" to One Hundred and Eighty Millions of people, whose condition is affected by the opinions and acts of Thirty Millions of other people.

The analysis in the following TABLE E will show approximately the distribution of the Taxation of One Shilling per head, and the variations in the several parts of India.

Reviewing some of the data in the following TABLE E, it may now be observed, that, taking the Taxation for the whole of British India at 1*s.* per head as the general average rate, the rate per head for Madras is the same; the rate for Bengal and Bombay exceeds it by one-third, being 1*s.* 4*d.* per head; the rate for the Punjab is one-fourth below it, being 9*d.* per head; and, lastly, that the rate for the North-West Provinces is lowest of all, being 7*d.* per head, or 60 Per Cent. below the general average.

Revenue from all sources—whether of Taxation or not—being similarly compared with the population, it will be seen that the general average for British India being 4*s.* 8*d.* per head, the rate for Madras is again in close conformity with it, viz.: 4*s.* 7*d.*; that for Bombay the rate is as much as 77 per cent. in excess, being 8*s.* 3*d.* per head; for Bengal only about 7 per cent. in excess, viz., 5*s.* per head; and that in the North-West Provinces and Punjab the rates, viz., 3*s.* 5*d.* and 3*s.* 3*d.*, are about one-third below the general average.

It is conducive to further information, if the proportions between the amount of Revenue from all sources, and that raised from the particular items only which press upon the people as Taxation, be ascertained. And upon the evidence of the preceding table, assuming also that the conclusions on which it is based are here admitted, it may be estimated that in the whole of British India *not much*

beyond One-Fifth of the Revenue is raised by Taxation, or say, more nearly 21 Per Cent. In Bengal 27 per cent. of the revenue is thus raised, being upwards of one-fourth in excess of the general average. In the Punjab 23 per Cent., or about one-tenth in excess. In the

TABLE E.

TAXATION *and* TOTAL REVENUE.—PER CENTAGES *for each* PRESIDENCY; *and* AVERAGE INCIDENCE PER HEAD *upon the Total Populations in the Year* 1855-56.

1	2	3	4	5	6	7
Description of the Several Calculations.	Presidency or Government.					Whole of British India.
	Bengal.	No.-Wstn. Provinces.	Madras.	Bombay.	Punjab.	
1. Population of the Collectorates included in the Revenue Accounts (see TABLES of Appendix and SUMMARIES)	Mlns. 52·	Mlns. 37·	Mlns. 23·	Mlns. 12·	Mlns. 8·	Mlns. 132·
2. *Per-Centage of ditto to Total Indian Population*	39·	28·	18·	9·	6·	100·
3. Taxation, as per TABLE D, *ante*, in Millions Sterling, and made up of Salt Tax, Customs, Excise, Stamps, Sayer, Abkarry, and Moturpha	£ 3·391	£ 1·099	£ 1·108	£ ·808	£ ·303	£ 6·709
4. *Per-Centage of ditto to Total Indian Taxation*	51·	16·	17·	12·	4·	100·
5. Taxation per Head, in Shillings and Pence, disregarding Fractions	s. d. 1 4	s. d. — 7	s. d. 1 —	s. d. 1 4	s. d. — 9	s. d. 1 —
Supplementary Notes. *Showing the proportion raised in each Presidency, of the total Revenue from other branches not included in the definition of Taxation.*						
6. Land Revenue (for amounts, see TABLE A)	Per Cent. 27·	Per Cent. 29·	Per Cent. 21·	Per Cent. 17·	Per Cent. 6·	Per Cent. 100·
7. Opium ditto ditto	80·	....	....	20·	....	100·
8. Post Office ditto ditto	19·	37·	25·	9·	10·	100·
9. Mint Duties ditto	61	....	10·	29·	....	100·
10. Miscellaneous ditto	46·	5·	34·	14·	1·	100·
11. Total Revenue from all sources of income and taxation	Mlns. £ 13·019	Mlns. £ 6·260	Mlns. £ 5·287	Mlns. £ 4·953	Mlns. £ 1·298	Mlns. £ 30·817
12. Ditto, ditto, per Cent. for each presidency	42·	20·	18·	16·	4·	100·
13. Ditto, ditto, PER HEAD, in Shillings and Pence, disregarding Fractions	s. d. 5 —	s. d. 3 5	s. d. 4 7	s. d. 8 3	s. d. 3 3	s. d. 4 8

North-West Provinces the ratio falls to 17 per cent., or about one-fifth below it. And in Bombay, where, as before observed, the aggregate revenue per head is the highest, the proportion raised from taxation is the lowest, viz., 16 per cent., being one-fourth below the general average.

The figures in TABLE E might also serve to illustrate other matters; but on the present occasion it is not desirable to enter on inductions requiring reference to those various methods of land settlement that are prevalent in the several presidencies, and the effects of which are involved in some of the reasons for the differences above pointed out. We have, therefore, restricted the statement to statistical results, and may now conveniently pass to the next branch of inquiry.

II.—*Productive, financial and industrial condition of the country and people of India. Degree in which experience and facts have already shown it to be susceptible of improvement through the promotion of agriculture and public works, better means of irrigation and transit by canals and railways, and an amended system of Land Settlement.*

Unquestionable as are the resources of India for the production, on the grandest scale, of articles necessary and useful in the food and clothing of mankind—important as their development undeniably is to the wealth and position of this country—it is but recently that public attention has been much directed to the promotion of an improvement in this respect. And, indeed, it is scarcely to be wondered at that it was postponed in periods of transition, like those during which the extension and consolidation of the British empire in India absorbed its surplus revenue in the process of military annexation, occupation, and defence.

The time has, however, arrived when there is a very general hope that a real impetus may be given to the concentration of the energies of its vast, and, generally speaking, docile, population, on an effectual pursuit of the arts of peace. Amongst the results to be looked for, are, a more thorough utilization than hitherto of means and opportunities connected with cultivation, trade, and industry—a better supply of raw produce to our markets at home—an increased importation of British manufactured goods—an avoidance of the extreme evils from the periodical scarcities of food which are apt to decimate portions of the Indian population—and, finally, an improvement of its moral and spiritual condition through a gradual elevation of its physical and material status.

A preservation of the dead level of the existing state of things is most earnestly to be deprecated. Exhaustion of resources in an unproductive manner has been for ages upon ages the bane of India. It is within the power of British administration to show that this

can be reversed: and that a country which, with all the material of wealth, is eminently poor, can be made rich in every sense of the word.

The problem is not simply the raising of a larger revenue. This was solved by the old Mahomedan sovereigns, who found ways of levying a larger amount than the present revenues of India, upon a smaller territory; from probably a less population; and certainly with commercial and fiscal circumstances inferior to those which now exist. But the real problem is, to do away with the exhaustive social condition of the people of India. To accomplish this, the illusion of the balance of trade theory must be entirely swept away. It is not a question of the precious metals. For thousands of years India has absorbed silver and gold to an extent which has alarmed that section of ancient and modern bullionists, to whom these two metals are exclusive incarnations, as it were, of wealth.

In a country like India, where—under the old regime—oppression, wasted energy, unproductive expenditure, deadening influence of caste, early marriages and polygamy, have prevailed, a golden stream, even though it rivalled that of Pactolus, might have flowed in vain. We must never lose sight of the fact, that "king's barbaric," notwithstanding the "pearl and gold," were the ruin of India. The high-caste Babú, lolling in his carriage in the streets of Calcutta, is said often to sigh for the days of the Delhi Moguls—the glitter and show of their courts and camps, and the elegant and costly monuments they reared. 'But is the reverse of the picture considered? a reverse, with few exceptions, painted in the darkest colours even by historians whose bias was in favour of a system which the facts they recite utterly condemn. Roads were, it is true, constructed, but in wholly insufficient quantity; great arteries of communication were opened up, but the veins and feeders of them were neglected. The direction of the roads also was dictated rather by convenience of strategic purpose, or the personal comfort of the sovereign, than by the view of development of the resources and well-being of the people. Stately buildings were erected for palaces, halting places and tombs; works intended to exalt the name, and perpetuate the personal vanity of sovereigns who generally left unfinished what had been begun before them, in order to embark in fresh and more wasteful undertakings, doomed in turn to be neglected by their successors.

It is not to be supposed that, in the long period of seven centuries of Mahomedan government, rulers exceptionally superior should not have appeared; but the instances are few, and the foundations of a wise and settled financial policy were never laid. The skill and wisdom of an administrator like Akbar, supported as it was by the great Finance ministers who settled his revenue scheme, failed to

subvert the system of oriental statecraft which had its roots in fear, and not in mutual support, and possessed qualities which might make it flourish for a time, but left the elements of stability and of progressive prosperity wanting.

Some canals, and other productive public works, were certainly constructed; but the revenue was chiefly spent in devastating and impoverishing war, and in the unbridled indulgence of the sovereign, his favourites, and his Tax gatherers. In expenditure, wasteful as it usually was, a good effect was nevertheless apparent on the surface. It employed labour. It increased the circulation of money. The public treasury always derived a passing benefit from such circumstances. The period was one of "full currency," in which the channels of taxation were easier filled. But the effect was transient; the reaction—of diminished employment of labour—of want of adequate return from the objects on which the capital was expended—of restricted circulation of money—soon set in; and then tyranny and exaction were always ready to fill the void and force the supplies.*

Mr. Arthur Mills, M.P., in his recent work "India in 1858," † has given some approximate figures of the items of Expenditure of the Government of India, which it will be well to refer to here, as neither the limits nor the objects of this paper will admit of more than a passing note of the general statistics of expenditure. The figures are given by Mr. Mills, in the following round numbers, and I have here annexed the per centages borne by each item to the total. The estimate is made on an average of four years preceding the Mutiny of 1857–8.

		Per Cent. of Total Expenses.
Charges incident to the collection of the Revenue	6,000,000	20·
Military and Naval Charges	11,000,000	37·
Civil, Judicial, and Police	5,000,000	17·
Public Works	1,500,000	5·
Interest on Bond Debt in India	2,000,000	7·
Charges defrayed in England (including interest on home bond debt, dividends to proprietors of East India Stock, amounting in the last estimated return to 627,893*l.*); Payments on account of Her Majesty's Troops, and establishment charges at the East India House and Board of Control	3,500,000	11·
Allowances and assignments to Native Princes, under treaties and other engagements	1,000,000	3·
Total, about	30,000,000	100·

* "Faites passer beaucoup d'argent par les mains du peuple, il en reflue nécessairement, dans le trésor, une quantité proportionnée que personne ne regrette. Le peuple a-t-il peu d'argent, il en rendra peu, et il faudra le lui arracher."—*Forbonnais.*

† London, Murray, 1858. See p. 133 of second edition.

The only item which need be now referred to, is that of Public Works, which, it will be observed, is only 5 per cent. of the total expenditure, although as Landlords, or at least as chief receivers of Rent, the government are mainly interested in that branch of expenditure.

In the paper read to this Society in January last, by our Vice-President, Colonel Sykes, M.P., on "Public Works in India," the nature and extent of the improvements in late years of the British administration of public works in India, is elaborately described. Besides the many valuable Indian Statistics for which this Society and its Transactions have been indebted, on that and on many previous occasions, to the experience and industry of Colonel Sykes, reference may also be made on the general subject of the recent policy of the East India Company, in respect of public works (such as the Ganges Canal, the Telegraph, Railways, &c.), to Lord Dalhousie's well-known Memorandum, and to the documents which have emanated from the East India House, and do great credit to its Statistical Department.

The expenditure on public works in India may have been shown to be judicious; its results in the profitable return of interest, directly or indirectly, on the capital expended, have proved satisfactory, and in some instances, surprisingly so. It may be evidenced that more has been effected for the good of the people of India than the Mahomedan system of expenditure could accomplish; but we must not conceal from ourselves the fact, that in number, extent, and outlay, the experimental public works, already undertaken and finished, have fallen short of what is desirable, and in some respects necessary, when we consider the extent of area and population whose material progress is concerned.

The great machinery of credit, capital, and industry, according to the methods and views adopted in the United Kingdom and in the United States, must be brought to bear with far greater rapidity, and in much more extensive and connected a manner than hitherto, if the British possession of India is to be made reciprocally advantageous to its people and ourselves.

A member of this Society, Dr. Hyde Clarke, has recently published a work on "Indian Colonization, Defence, and Railways," * the 13th chapter of which treats on the operations of English Capital in India, particularly with reference to railways. The whole work, and especially the chapter referred to, is well worthy of attentive consideration. The author shows (1) that there is no question connected with labour and capital, and involved in the construction of railways and public works (either in this country or in America),

* London, Weale, 1857. See pp. 184 to 224. Consult also Lieut.-Colonel Kennedy's pamphlet on analogous subjects. London, Wilson, 1858.

which has not been satisfactorily answered by the teaching of results as beneficial as they are important; and (2) that similar results are equally to be looked for in India. "That no labourer need be imported there; no food, no clothing for the labourer need be imported; but what is required is to direct the labour of one hundred and fifty millions of people, whose time is now chiefly spent in inactivity, so as to construct the required railway, canal, irrigating and other public works;" for though, as Dr. Clarke proceeds to say, he has treated the subject in direct reference to railways, "it equally applies to all those public works advocated in preference to railways by their opponents, and it shows whence the means are forthcoming for endowing India with every requisite means of advancement, namely, by the rightful application of her own energies and resources, without putting a veto on any branch of enterprise."

Positive experience already gained respecting Canals and Irrigation, and the improvement of Rivers and Inland Navigation, has been very striking. In Colonel Sykes's "Notes on Public Works in India," this Society will recollect that it was observed that the amount of Interest shown by the net revenue from the Delhi and Western Jumna Canals, is 36 per cent. on the invested capital; that the Doab or Eastern Jumna Canal gives a net annual return on the capital laid out, of nearly 24 per cent.; that the return to be expected from the expenditure in progress of $1\frac{1}{4}$ Million Sterling on the Ganges Canal, will be 28 per cent. The locality of these three undertakings is in the North-West Provinces.

The dry arithmetical statement of the per centage return on invested capital is, however, by no means the measure of all the good accomplished. The productiveness of the land, and the consequent increase of the Rent or Land Revenue of the Government, has uniformly augmented largely and immediately under the improvement of irrigation and transit, as affecting cultivation, water power, grazing, &c.; and lastly, though far from least noticeable, is the fact that the premature death of thousands of persons from famine has been averted, and wealth to the extent of Millions of Pounds Sterling has been preserved, as well as produced, through the self-same means.

Comparatively with area and population, the extension of these works has not been either so great or so continuous as might be desired. If we exclude those undertakings that are of a purely military character, and review the items which may be classed under Land and Water channels of communication and Irrigation Works, or in other words, the Revenue-productive Public Works, in recent years of most activity, it appears that an outlay of about One Million and a Half Sterling has been the maximum for one year. If we take the most immediately productive works, viz.: of Canalization and

Irrigation, it will be seen that not more than 738,015*l.* in the year 1853–54, and 543,333*l.* in the year 1854–55, was thus expended.*

The condition of the Revenue, as preventing a more rapid and extensive outlay, has hitherto been an answer to those who might have been disposed to urge that even these amounts are insignificant, when the British Indian territory of 837,000 Square Miles, and its 132,000,000 of souls are considered. This answer resolves itself purely into one of alleged financial difficulty. That this difficulty is only apparent, and might be remedied, is evident, not only from the practical testimony of the productive results of such expenditure in the instances before adverted to, but also from the history and policy of the other branches of the Colonial Empire of this country. And the history of the East India Company, or of the trading companies of other countries, has shown no exception to the general rule, that expenditure on carefully selected objects of enterprise may often appear lavish and profuse, when it is but sowing the field whose harvest is the proof of the wise economy of that expenditure.

In the matter of the provision of Funds for Railway construction in India, we have an example of the deepest moment in proving that even the condition of some deferment of any large return for money expended, is no effectual bar to the ways and means of enterprise. During the eight years since the system of Indian Railways was started, only between two and three hundred miles of line have been opened for traffic. So far as the cost is concerned, the figures given in TABLE VII of Colonel Sykes's paper are confined to the two sections of Calcutta to Raneegunge, on the East Indian line, 121 miles, at about 12,000*l.* per mile; and of Madras to Arat, on the Madras line, 65 miles, at about 5,050*l.* per mile. The cost of the completed portion of the Bombay and Baroda line is not yet known. Restricting our observation, therefore, to the first two examples that are known, the experimental results of an aggregate outlay of 1,780,000*l.* only, can yet be observed. Of this, the sum of about 1,452,000*l.*, being the outlay from Calcutta to Raneegunge, is said to be earning 7 per cent.

The sum paid by Railway Companies into the Treasury of the East India Company in England and India, is about 14½ Millions Sterling, out of a total amount of nearly 23 Millions Sterling authorized to be raised as at the close of the year 1857.

If then, under the system of guarantee, the resources of credit have led to the utilization of so important an amount of capital in a

* These are the figures under the Classifications of *Revenue and Irrigation*,—(Canals, Tanks, Embankments, Drainage, &c.),—and of *Repairs* of the like items. Under the classification *Public*, Navigable Canals also occur, but the amount so included did not reach 8,000*l.* in the year 1853–54.—See Colonel Sykes's paper already referred to.

direction which, useful as it is, and highly to be applauded, is not so largely and so immediately profitable as some other descriptions of Public Works in India, there is no reason why the latter should not be promoted and increased at the same time and by the same methods.

The examples already quoted from the paper by Colonel Sykes, on "Public Works in India," indicate some of the Results from the Canal and Irrigation Works in the North-West Provinces. Results of an equally encouraging character are also given in the same paper, as having been experienced in the Madras Presidency. The detailed tables of the special and other original works of irrigation performed in that part of India, and showing the effects upon Revenue and Cultivation from 1836 to 1849, are confirmatory of the statistics and views respecting them published by Colonel Arthur Cotton, who has for many years upheld the promotion of a deeper sense than is commonly entertained, of the responsibilities inseparable from the British rule in India, and of the absolute necessity for a more ample development of the material and moral resources of the soil and people with which Providence has connected it.*

In the first part of the present paper it was endeavoured to be shown what part of the Revenue of India depends on Taxation pressing upon the people, and what part upon Rent, or upon the net produce of the cultivation of the soil. It will be recollected that grounds were adduced on which to estimate the Taxation at only 21 per cent. of the gross Revenue; and data were given for rating $55\frac{1}{2}$ per cent. of the gross Revenue, as derived from reserved rent, or so termed Land Tax. These are proportions which, compared with those existing in other countries, justify a very hopeful view of the peculiar adaptability of the Revenue of India to profit promptly and decisively from an increased momentum being given to productive expenditure.

In most countries the temporary or permanent burden of a fresh Loan, whether for productive outlay or not, must be borne by the

* Colonel Arthur Cotton's book, "Public Works in India, their importance, with suggestions for their extension and improvement," was first written for private circulation in India. A second edition, considerably augmented, was published in London in 1854. During Colonel Arthur Cotton's stay in England, in 1856, he published a pamphlet entitled "Profits upon British Capital expended on Indian public works, as shown by the results of the Godavery Delta Works of Irrigation and Navigation." The statistics and general conclusions of this pamphlet deserve attention. As regards Railway Expenditure and the policy of Railway construction in India, I am certainly on the side of those who differ, to a certain extent, with Colonel Arthur Cotton, but need not assure him of the respect which I entertain for his judgment, experience, and largeness of view, upon all points that tend to advance the resources and condition of those parts of India where his labours have worked so much good.

imposition of Taxation. In India, unproductive expenditure only such as defensive or aggressive war, or administrative extravagance, would likewise have to be thus defrayed, and in no country would it be more difficult to augment taxation for such purposes. But how differently circumstanced the conditions are with respect to outlay for industrial purposes in India, as compared with other countries, is obvious from the single circumstance of 55½ per cent. of the gross Revenue, being as stated, Rent of Land, a proportion far larger than in other parts of the world, and an Item of Revenue which all experience has shown is more easily improvable than any other, by productive expenditure devoted to reclaiming and improving; to "making war" (as the American phrase has it) "upon the wilderness"; to rendering rivers navigable, and watercourses and wells useful in irrigation; to bringing out the latent capabilities of the country for the growth of cotton, sugar, rice, indigo, silk, fibres, &c.

The old-fashioned and true doctrine, that, in State finance, "*parcimonia*," was nationally a "*magnum vectigal*," was mistakenly exaggerated by the opponents of the funding system in England, such as Dr. Price and his followers, into a groundless fear that all borrowing and employment of the machinery of credit was opposed to that doctrine. They refused to look around and take a large and practical view of the even then accumulated experience of European countries, whose resources had been increased, in every respect, though judicious expenditure of means raised upon an anticipation of the productive and profitable results which those means themselves in due season created.

And so would it be in India, under European guidance and discreet management. A Public Works Loan in India, under such a local and home administration as would afford a guarantee for its employment to the best advantage, would meet with a ready, and (it may be termed) a national, response, from the Indian native capitalists who might, when the right moment arrives, be invited to subscribe for a given portion of the Loan. A body of small capitalists might also be encouraged, and every Stockholder amongst them would be a further guarantee for the peace and welfare of the Indian community at large.

In continuation of the Statistics of the subject before us, the annexed TABLE F contains a statement of the Indian Debt in the several Presidencies, and of the Home Debt, according to the latest returns obtainable. The Statement following it, viz., TABLE G, gives an analysis of the Indian Debt into its several categories of Loans, Deposits, &c.

TABLE F.

PUBLIC DEBTS *of the* PRESIDENCIES *of* INDIA *and* HOME DEBTS *of the* EAST INDIA COMPANY; *as at 30th April,* 1856.*

Amounts converted into Sterling Money at the rate of 1*s.* 10½*d. per Company's Rupee.*

	2	3	4
INDIAN DEBT.	Amount of Debt.	Rate of Interest.	Annual Amount of Interest.
(I.) *Bengal.*	£	Per Cent.	£
LOANS	338,178	6	20,291
Ditto	3,744,141	5	187,207
Ditto	39,392,841	4	1,575,714
Ditto	530,730	3½	18,575
	44,005,890	Avg. 4·095	1,801,787
LOAN transferred from Fort Marlborough	715	10	71
Treasury Notes	917,133	6, 4, & 3¾	37,097
Civil and Medical Funds	2,268,300	6, 5, & 4	135,789
Miscellaneous Deposits	106,166	3	3,185
	47,298,204	Avg. 4·182	1,977,929
(II.) *North-Western Provinces, including the annexed Territory.*			
Miscellaneous Deposits	18,750	4	750
Temporary LOANS	219,656	5	10,982
	238,406	Avg. 4·921	11,732
(III.) *Madras.*			
LOANS	14,437	8	1,155
DITTO	7,547	6	453
Civil, Military, and Medical Funds	839,330	6 & 5	46,981
Miscellaneous Deposits	77,755	6, 5, 4, 3¾ & 3	2,779
Treasury Notes	49,172	4 & 3¾	1,960
Fund for Redemption of Bonds issued to Creditors of the late Rajah of Tanjore	395,423	4	15,817
	1,383,664	Avg. 5	69,145
(IV.) *Bombay.*			
Civil Annuity and other Funds	568,019	6	34,081
Civil Provident and Military Funds	881,287	5	44,064
Miscellaneous Deposits	112,383	3 & 4	3,573
Treasury Notes	1,406	3¾	53
	1,563,095	Avg. 5·231	81,771
(V.) *Punjab.*	....	....	....
TOTAL INDIAN DEBT	50,483,369	Avg. 4¼	2,140,577

* The materials upon which this estimate is based are from the Official accounts (Parl. papers, 135 and 110, Session 2 of 1857). From the Lords' Returns to Lord Monteagle's motion of 18th Feb., 1858, it appears that no accounts for the year 1856-7 had been received at the East India House. As regards the Home Bond Debt, the Return (44) to the Earl of Ellenborough's motion of 15th March, 1858, confirms the figures as above.

TABLE F.—*Continued.*

1	2	3	4
	Amount of Debt.	Rate of Interest.	Annual Amount of Interest.
HOME DEBT.	£	Per Cent.	£
East India Stock, 6 Millions Sterling of 10½ per Cent. Stock, redeemable at 12 Millions	12,000,000	(5¼ on redemption price.)	630,000
Home Bond Debt, charged upon the revenues of India by 3 & 4 Will. IV, c. 85 (20,917*l.* of the Principal not bearing Interest)	3,915,317	4	155,776
TOTAL HOME DEBT	15,915,317	Avg. 4·908	785,756
TOTAL INDIAN AND HOME DEBT	66,398,686	Avg. 4·408	2,926,353

TABLE G.

ANALYSIS *of the* ITEMS *constituting the* PUBLIC DEBTS *of the* PRESIDENCIES *of* INDIA; *as at 30th April*, 1856, (exclusive of Railway Funds or Guarantees.)

1	2	3	4	5
Classification of Items.	Debt.		Interest.	
	Amount.	Proportion of Total Debt.	Amount of Annual Charge.	Rate of Interest.
	Mlns. £	Per Cent.	Mlns. £	Per Cent.
1. Loans	44·029	87·21	1·803	4·095
2. Temporary Loans	0·219	0·43	0·011	5·000
3. Treasury Notes	0·968	1·92	0·039	4·041
4. Redemption Fund of Bond Debt	0·395	0·78	0·016	4·000
5. Miscellaneous Deposits	0·315	0·63	0·010	3·263
6. Civil, Military, and Medical Provident and Annuity Funds	4·557	9·03	0·261	5·725
Total, Indian Debt	50·483	100·00	2·140	4¼
Proportions of the Debts of the several Presidencies.	Mlns. £	Per Centage of Total.	Mlns. £	Per Centage of Total.
I.—Bengal	47·298	93·69	1·978	92·44
II.—North-West Provinces	0·238	0·47	0·011	0·51
III.—Madras	1·384	2·74	0·069	3·22
IV.—Bombay	1·563	3·10	0·082	3·83
V.—Punjab	....	....	....	....
Total, Indian Debt	50·483	100·00	2·140	100·00

The preceding TABLE F shows, that the total annual charge for the year ended 30th April, 1856; or, in other words, the aggregate amount of annual interest, may be classed in the following three great divisions:—

	£
Interest on the Indian Debt	2,140,577
Dividends to Proprietors of Stock	630,000
Interest on the Home Bond Debt	155,776
Total	2,926,353

Sir George Cornewall Lewis in his speech (Committee of the House of Commons on the East India Loan Bill, 22nd February, 1858), in referring to the state of the total annual charge, according to the last accounts presented to Parliament, at the date to which the above figures apply, gave the amounts as follows:—

	£
Interest on the Indian Debt	2,044,318
Dividends to Proprietors of Stock	632,089
Interest on the Home Bond Debt	152,017
Total	2,828,424

But these are the figures of the interest paid in the year ended 30th April, 1856, and seem to have been quoted by mistake, for the figures of the annual charge imposed by the debt, which, as first above given, are 97,929*l.* per annum more than those in the ex-Chancellor of the Exchequer's statement.

It has already been repeated that no detailed accounts of the Revenue and Debt, yet published, extend beyond the date of 30th April, 1856. So far, however, as the principal of the Indian Public Debt is concerned, we are enabled, upon the authority of a Parliamentary Return published at the close of the present month (April 1858), to bring down some of Sir G. C. Lewis's figures to a later date, and these will be referred to hereafter.

The Right Hon. Gentleman stated the principal sum of the several branches of debt to be as follows:—

"That stock (of the East India Company) amounts to 6,000,000*l.*, and is guaranteed at 12,000,000*l.*,—that is to say, 200*l.* are to be paid for every 100*l.*,—so that the whole sum may be considered as equivalent to a debt of 12,000,000*l.* Now, the guarantee fund which is to be set off against that debt amounts to about 4,500,000*l.*, and we reckon that it will, in the course of a few years, be as high as 7,000,000*l.* Well, the India debt—in respect of all the three Presidencies—is 50,483,000*l.*, and the Bond Debt about 6,000,000*l.*; those various sums, in conjunction, constituting a total charge of 68,000,000*l.* That is the whole of the present charge upon the revenues of India, and against that is to be set off the guarantee fund. The Committee will therefore see that, comparing the gross debt of India with its annual revenue—which is 29,000,000*l.*—the amount is not so considerable as might have been supposed."

It will be observed that Sir G. C. Lewis gives the amount of the Home Bond Debt at about 6,000,000*l.*, whilst the corresponding figures in TABLE F are 3,916,317*l.* The latter figures agree with those in the Return to the Order of the House of Lords, dated 15th March, 1858. It will not, therefore, be technically correct to assume the Bond Debt at 6,000,000*l.* It is true it appears in the Return just mentioned, that in addition to the Bond Debt of 3,915,317*l.*, there was, on the 31st January, 1858, a Debt of the East India Company, for "Money borrowed on security of East India Bonds," amounting to 1,970,000*l.* And the two sums together, viz., 3,915,317*l.*, and 1,970,000*l.*, make up 5,885,317*l.*, which may fairly be presumed as the items constituting the amount of about 6,000,000*l.* alluded to by Sir G. C. Lewis.

The Bonds of the Home Debt are issued at 4 Per Cent., and redeemable upon a year's notice, and the limit of the borrowing powers extends to 7,000,000*l.* of such bonds. The debt of 1,970,000*l.*, on security of East India Bonds may, for all that appears on the face of the accounts, be chargeable with a very different rate of interest, and its repayment not be subject to the year's notice. The estimate of the Receipts and Disbursements of the Home Treasury of the East India Company from 1st May of the present year (1858) to 30th April, 1859, sets forth, "Dividends to proprietors of East "India Stock," 630,000*l.*; "Interest on the Home Bond Debt," 150,000*l.*; and finally, "*Interest on Money borrowed*," 120,000*l.* This last item marks the distinction between the temporary, or banking, accommodation, of Loans on security of East India Bonds, and ordinary Bonds positively issued. If a Loan had not been on the point of negotiation with the view of covering the whole of the estimated deficiencies of the year 1858-59, this distinction might not be worth insisting on. If, however, we are to arrive at anything like an approximate view of the real amount of Indian Debt as at the present time, we must keep in recollection that the basis on which the new Indian Loan of eight Millions has just been contracted, included provision against the liability to repay in October 1858, 1,000,000*l.* borrowed of the Bank of England, and 653,000*l.* of Bonds.

On the grounds set forth, it is preferred to retain the figures in TABLE F of 3,915,317*l.* as the amount of the Home Bond Debt.

It has already been observed that some later returns are now available* as to the Public debt of the Presidencies, which has hitherto been the chief means resorted to of covering deficits. This return states, that in addition to the Total Indian Debt at Interest on the 1st May, 1856, viz., 50,483,369*l.* (see TABLE F *ante*), the following Loans have been opened:—

* East India (Public Debt) Return to Mr. Crawford's motion. Ordered to be printed 13th April, 1858. No. 179.

Four-and-a-Half per Cent. Loan, opened 30th August, 1856, closed 16th January, 1857. Subscriptions in cash		£ 368,137
Five per Cent. Loan, opened 16th January, 1857. Subscriptions in cash to 20th February, 1858	£3,788,788	
Subscriptions in paper of the Three-and-a-half, Four, and Four-and-a-half per Cent. Loans, to 20th February, 1858	1,877,959	
		5,666,747
Total raised between 30th April, 1856, and 20th February, 1858		6,034,884

This brings up the Public Indian Debt of the Presidencies to the aggregate amount of 56,518,253*l.*, and the annual charge of interest thereon to 2,440,480*l.*

And the data are now available for arriving at a more precise statistical view of the whole debt at the charge of the territorial revenues of India, than can be referred to in any published form.

Avoiding fractions of a thousand pounds, we arrive at the following summary :—

Summary of Public Debts (April, 1858,) including all Debts authorized to be raised.

Principal of Debt.		Annual Charge for Interest.
£		£
56,518,000	East Indian Public Debt of the Presidencies	2,440,000
3,916,000	Home Bond Debt	156,000
8,000,000	East Indian Loan of 1858 (now being raised, 5 Millions immediately, *i. e.*, between 8th April and 10th Sept., 1858, and 3 Millions when convenient)	320,000
68,434,000	Total charge on Indian Revenues exclusively	2,916,000
7,500,000	Capital Stock of the East India Company charged on the Indian Revenues primarily, but guaranteed by the Imperial Exchequer, 6 Millions of Stock, redeemable at 12 Millions, of which it appears 4½ Millions are already accumulated, leaving to provide, net	630,000
75,934,000	*Total* Indian and Home Public Debts of the East India Company	3,546,000

The accumulation of Debt, even including the extraordinary expenses of the Afghan, Punjab, and Sinde wars, and a large part of the charges of the Indian Mutiny of 1857-58, has been by no means so rapid as is frequently taken for granted by persons who profess an aversion from statistical inquiries.

Nothing can be more erroneous than the notion—(which, somehow or other, has widely spread)—that the Indian Territorial and Home Debt had been largely increasing in recent years before the mutiny, and that the finances of India have betrayed a chronic, incurable state of deficiency.

The increase in the nominal capital of the debt, has, all things considered, been moderate, and it is not the only, nor by any means the most important, point to be inquired into, for in a public debt, or in other words, in a mortgage of Revenue and Taxes, the amount of annual charge is the true test of the ratio of increase.

It will be desirable to make a comparison between the Capital and annual charge for interest on the Debts of all kinds, at 1st May, 1834, which date is immediately after the cessation of the Company's trading privileges (under the Act of Parliament 3 & 4 Will. IV, c. 85, taking effect as from 22nd April, 1834), and the capital and annual charge at 1st May, 1858.

1	2*	3*	4
East Indian Public Debts on 1st May, 1834.	Amount.	Rate of Interest.	Annual Charge for Interest.
	£	Per Cent.	£
Loans transferred from Fort Marlborough	1,851	10	185
Madras Permanent Loan	14,437	8	1,155
Remittable Debt, 30th June, 1822	7,474,210	6	....
Loan from King of Oude	563,909	....	....
Stipend Fund of the Bhow Begum	607,927	....	....
Madras Notes, under Advertisement, May 11	85,018	....	....
Madras Permanent Loan	10,137	....	....
Total of 6 per Cent. Loans....	8,741,201	....	524,472
Loan of 31st March, 1823	4,691,920	5	....
Loan of 1825-26	7,840,080	....	....
Loan of 1829-30	1,697,680	....	....
Loan from King of Oude	1,553,965	....	....
Loan from Individuals	28,515	....	....
Total of 5 per Cent. Loans....	15,812,160	....	790,608
Loan from Mabaruck Ool Nissa Begum.....	1,627	4	....
Loan of 1824-25	123,110	....	....
Loan of 1828-29	52,120	....	....
Loan of 1832-33	5,104,850	....	....
Loan from King of Oude	315,769	....	....
Ditto Charity Fund	28,706	....	....
Total of 4 per Cent. Loans....	5,626,182	....	225,047
Grand Total of the above Registered Debts....	30,195,831	Avg. $5\frac{1}{10}$	1,541,467
Temporary Loans	....	....	....
Treasury Notes	599,830	(Estimatd.	236,570†
Deposits, including the Carnatic and other Funds	4,667,822	Avg. $4\frac{1}{2}$)	
Total Indian Debt, at Interest	35,463,483	Avg. 5	1,778,037

* Cols. 2 and 3 are from East India House Return of 9th April, 1858.

† This last Item can only be estimated by the charge of the year. It cannot, however, be materially inexact.

The data have now been collected for a sufficiently near approximate estimate of the comparative Debt and net annual Interest thereon at the two periods. These may be conveniently arranged as follows:—

Summary of Public Debts at 1st May, 1834, and 1st May, 1858.

Capital of Debt.			Annual Interest.	
In 1834.	In 1858.		In 1834.	In 1858.
£	£		£	£
35,463,000	56,518,000	East Indian Public Debt of the Presidencies	1,778,000	2,440,000
....	3,916,000	Home Bond Debt	....	156,000
....	8,000,000*	East Indian Loans under special Acts of Parliament	....	*320,000
35,463,000	68,434,000		1,778,000	2,916,000
12,000,000	7,500,000†	Capital Stock of the East India Company, less the accumulated Guarantee Fund	630,000	†495,000
47,463,000	75,934,000	Totals	2,408,000	3,411,000
....	28,471,000	Differences, more in 1858 than in 1834	....	1,003,000
....	60*	Per Cent. more in do. do.	....	42*

Whilst the increase in the nominal capital of the Debt has thus been about 28½ Millions Sterling in 24 years, or 60 Per Cent., the increase in the annual charge for Interest has only been about 1 Million Sterling, or 42 Per Cent. This difference in the per centages is accounted for chiefly by the improvement of the credit of the British administration in India, as indicated by the calculations respecting the average rate of interest payable on the Loans of the Presidencies, which in 1834, as has just been shown, was about 5 per cent., and in 1858, about 4½ per cent.

Adhering to our former proposition that the comparison of the annual charge for interest is more effectual and correct, than any comparison of the nominal principal of a Public Loan; let us now briefly investigate whether the augmentation of 42 Per Cent. in the Interest Charge on the Debt, in the 24 years since the East India Company ceased to possess its trading privileges—*i. e.*, in the period from 1st May, 1834, to 1st May, 1858—has been excessive or not.

* Including the charge for the whole of the 8,000,000*l.* proposed to be raised for the service of the year, 1858-9.

† This item is given at a different amount at the two periods, because in a comparative statement of this kind it is necessary to credit the liability to Proprietors' Capital and Interest by the accumulated Capital and Interest on the Redemption of Capital Guarantee Fund.

One of the chief statistical standards for estimating this, is obviously, the Revenue at each of these dates.

Now, the gross Indian Revenue for the year 1833-34 was about 18¼ Millions; and the estimate of the Gross Indian Revenue for the year 1857-58 may, on the best available authority, be taken at about 29 Millions sterling. The increase in the Revenue has therefore been 59 per cent.

The ratio of increase of the Revenue has, it is plain, been 17 per cent. more rapid than the ratio of increase in the charge of the Debt, notwithstanding the large expenses which have been defrayed, during the Twenty-Four Years 1834-1858, in the annexation, settlement, and survey, of several vast territories and populations; and notwithstanding the charges of arresting offensive wars and mutinies. And if, further, we take into consideration the fact, that the foundations of useful, prudent, and productive enterprises and works have almost exclusively been laid during this period of time, and some of them brought to a successful completion, we shall not be justified in agreeing with those who sweepingly assert that the Finances of British India have long been on the decline.

It is well known to those who will take the trouble of reflecting on the facts of the Indian Revenue, that the deficits of the last few years would not have existed had it not been for the increased expenditure on productive Public Works, which (as set forth in Colonel Sykes's Paper read to this Society in January last), amounted, exclusive of Military Works, to about One Million and a Half Sterling during each of the four years included in his observations. The Chairman of the East India Company has subsequently quoted some statistics to the House of Commons, which extend the figures a little further in date. The following are his remarks, as reported:—

"The statement he (Mr. Mangles) was about to read to the Committee undoubtedly contained some military works which were not of a remunerative character; but, on the other hand, nothing was charged for the repairs, or for the salaries of the engineering officers by whom the whole had been carried out. The one might, therefore, be set against the other.

		Revenue. £		Public Works. £
1852-3	Surplus	424,257	.....	592,516
1853-4	Deficit	2,044,117	.....	952,103
1854-5	,, ...	1,707,364	.....	1,818,978
1855-6	,, ...	972,791	.....	2,279,539
1856-7	,, ...	1,981,062	.....	1,839,575
	Total Deficit.....	6,281,077		7,474,711

"Thus in the last five years upwards of a million sterling has been expended in public works more than was required to make the revenue balance."*

* See debate in Committee on the Resolutions upon the Government of India. 30th April, 1858.

In considering Statistics of this kind, the Statistical Society should not neglect to notice that a loan was raised in India in March 1855; which, at 1*s.* 10½*d.* per Company's Rupee, represented a Sum of 2,577,141*l.* Sterling, expressly in aid of Public Works. It cannot, therefore, be maintained that there was positively no real immediate deficit in the 5 years 1852-3 to 1856-7. Still, the admission cannot in fairness be refused, that a deficit thus arising, is, (paradoxical as it may seem in the crude statement,) capital invested, and probably well invested; for all experience leads to the belief that the best method of lightening the burdens of the people of India, is the timely and energetic use of the powerful element of public credit applied with special regard to the wants and resources of the country.

Indian financiers (as I hope to show in the next section of this paper), have long been profound masters of the refinements of taxation; but they have ever been ignorant of those means which have constituted the foundation of the material success of Western civilization in the old world and the new.

The allusion which has just been made to the Public Works Loan raised in India in 1855, leads to the remark, that the way in which the notifications of this and other Indian Debts of the Presidencies have been gazetted, as well as the Forms in which they have been issued, justify these three inferences:—

(1). That the public territorial debts, nominally assigned to separate Presidencies of India, are not distinct charges upon the security of the Revenues of the single Presidency only.

(2). That the Revenues of one Presidency are not primarily liable, nor those of all or any of the other Presidencies only secondarily liable, but each guarantees the rest.

(3). That if all Revenue were lost from any one Presidency, or in other words, if we relinquished the possession of its territory, the liability under the debt would devolve upon the other Presidencies, and in such event, would still have to be discharged to the creditors generally.

These are substantially centralized, as opposed to localized, conditions of Finance; but, with all due deference to those who are better qualified to form a right judgment on the special applicability of such a system to Public Works' Loans in India, I am inclined to doubt its expediency or advantage. It appears to me that it would not only be more equitable, but that it would promote infinitely more of native co-operation, if the security were restricted either to separate Presidencies, or to separate large Districts or Collectorates, instead of extending it to the whole of the Indian Revenues;—the result would be, a more effectual enlistment of local and native knowledge, interests, and sympathies in useful and profitable public

works. Colonization, whether by Europeans or by natives of India,* of select and healthy regions adapted for the growth of particular products, might also be very materially facilitated through the medium of such a beneficial interest in financial improvement.

One of the lessons of an experience which our country has gained in India, after a deplorable sacrifice of the brave life and heroic virtue of some of the noblest of its children, is, that military occupation alone can never retain its possession. It must be seconded by more active progress in developing the resources of the soil, under the direction of the British, but conjointly with, and chiefly through the better employment of, the labour of the native population. Whilst a wise economy is undoubtedly a great desideratum in India, as elsewhere, nevertheless its opposite extreme, a parsimonious policy, would sooner perhaps than in any other part of the world, destroy every prospect of the wished-for progress.

III.—*Fiscal conditions that regulate Indian Finance, compared with those applicable to British Finance.*

Consideration of historical evidence is essential to any due appreciation of fiscal systems in those countries of Europe where precedent and ancient institutions flourish. This may seem a truism, but such an objection may be borne with, as it will serve to place in stronger relief the circumstance that the same course must even more fully apply to any investigation of the rationale of the Indian fiscal system, in which the memory of ages gone by is the reality of to-day. The Hindoo, bred in the same debasing idolatries as his ancestors, and the Mussulman, shackled with the intolerancies and infallibility of his law, are always looking back from the British century of power to an antecedent state of things; their minds are loth to grasp the idea of progress and change.

The more our Indian fellow-subjects study their own annalists and historians, the deeper are they imbued with ideas unfitted for the present day. They drink at a poisoned source, which exalts the principle of the exploitation of the many for the good of the few; the glitter, pomp, and show of the ruler and his satellites, at the expense of the grinding poverty and starvation of the subject. They naturally recur to the most striking example of administrative éclat which their records present. They point with some pride to the rule of Akbar, whose dominion was greatly more extensive, and

* The number of *Europeans* in the service of the East India Company in the three Presidencies of Bengal, Bombay, and Madras, did not amount to more than about 40,000 in the year 1851. This included women and children. The total divided as to sex gives about 29,000 males and 11,000 females. The number of Europeans not in the service of the East India Company does not appear to have been returned to the English Census Commission of 1851. Its total is believed to be very small.

whose revenue was some forty or fifty times larger, than that of his contemporary, Queen Elizabeth; but they are slow to perceive that even the wisdom of an Akbar failed to lay the foundations of methods which could permanently conduce to the wealth and well-being of the people.

The revised Land Assessment of Akbar and his finance ministers, Tuder Mull and Mozuffer Khan, the formation of which dates from A.D. 1578 and 1579, errs against the just principles of the proportionality of Taxation. It was an attempt to lay the whole burden of taxation on the Land, and to remit the other sources of revenue from indirect and direct taxation levied under the authority of the Mahomedan law. There is no satisfactory evidence that it was successfully applied, in practice, even in Akbar's reign, or that the Taxes said to have been remitted were positively not exacted. This much appears certain, that they soon had to be reverted to. Whether, however, a system of taxation be eclectic like Akbar's, or general and regulated so as to fall on all descriptions of property, its result under native rule, ready to gather without planting, and to reap without sowing, neglecting to promote industry and energy among the people, or to allow them to recover from perpetual and harassing exactions, was inevitably one of collapse. This method of taxing may be compared with a chronic habit of bleeding, without leaving breathing time, or affording rest and nourishment.

Under an impoverishing condition of aggressive, despotic, and civil wars, the eclectic system of raising an undue proportion of revenue from direct sources was as prejudicial as would have been exclusive indirect taxation. A due admixture of both methods is the only one which could provide for a lengthened period against the exhaustion from such a drain on productive resources.

It is by no means uninteresting to compare the ancient Indian and English systems of taxation. It is here proposed to give some brief remarks on the somewhat remarkable parallelisms which may be traced between them; these are arranged in the following Tabular statement.

The leading source of information on the Mahomedan system of Revenue and Taxation in India is the AYEEN AKBAREE, or Institutes of Akbar. From notes on English versions of the portion of that work which relates to these branches of administration, the first column of the next TABLE, H, has been compiled. Its first eleven items (under the letter A) show the Taxes in chief under the general provisions and basis of the Mahomedan law in vigour in India from the commencement of the Eleventh Century. The next thirty items (under the letter B) show some of the principal of the Taxes of a subsidiary kind, which were generally and simultaneously imposed. The latter, and other analogous imposts, are said to have been repealed

by Akbar, but succeeding sovereigns were obliged to re-impose them to make up their revenues. Akbar is also asserted to have repealed the majority of the more important taxes first above referred to, particularly the Poll-Tax, which, obnoxious and opposed as it was to the feelings of the people, was nevertheless immensely productive.

In the second column of the Table, the Indian nomenclature of the Taxes is given, chiefly upon the authority of the author of "Observations on the Law and Constitution of India." (London, 1825.)

In the third column are appended some brief notes on the parallelism which it appears to me may be drawn between the fiscal systems of India and England; and these may, perhaps, be found sufficient to indicate, that in ingenuity and expansiveness of plan, the Tax collectors of the East have always been fully up to the mark of their brethren in the West, and in many respects have surpassed them.

TABLE H.

PARALLELISMS *of the* INDIAN *and* ENGLISH SYSTEMS *of* REVENUE *and* TAXATION.

1	2	3
INDIAN TAXES.	*Indian Nomenclature.*	Notes and Remarks on TAXES of a precisely similar, or nearly analogous, nature in ENGLAND.
(A.)—TAXES IN CHIEF *under the general provisions and basis of the Mahomedan Law.*		
I. TITHES, commuted into Land-Tax (see No. II.), as the Mahomedan law does not permit Tithes as well as Land-Tax to be levied on the same Land	Ooshr	Tithes.
II. LAND-TAX	Khurauj	Land-Tax.
III. TRIBUTE	..	Tributes from Scotland, &c., swelled the Revenue of England in mediæval times. In modern days it indirectly derives some benefit from Indian Tribute.
IV. CUSTOMS	Ooshr-oot tujaurut	Customs.
V. CATTLE TAX on Camels, oxen, sheep, and goats	Zukaut	A Poll-Tax on Sheep was levied in England by the 8 & 4 Edw. VI, 1549: repealed in following year.
VI. PROPERTY TAX of 2½ Per Cent. on Gold and Silver bullion, Coin, ornaments, and Plate. PROPERTY AND INCOME TAX, 2½ per Cent., *ad valorem*, on Stock in Trade, and on Profits derived from any kind of moveable or personal property	Zukaut	Property Taxes on Gold and Silver Bullion, Coin, &c., can be traced in England from the time of Henry II (A.D. 1188), and, through the medium of the Land-Tax Assessment, down to the period of the Commonwealth. Income Taxes on Stock-in-Trade, and on Profits therefrom, and from personal property generally, from the same date (1188), and even previously, down to the present time.

TABLE H.—*Continued.*

1	2	3
INDIAN TAXES.	*Indian Nomenclature.*	Notes and Remarks on TAXES of a precisely similar, or nearly analogous, nature in ENGLAND.
VII. POOR RATES. Alms for the relief of the poor, including expiatory sin-offerings, and votive-offerings. The Alms were payable on the *eed* or festival of *fetr*, soon after the *Ramazaun*, or Mahomedan Lent, but only by Moslems of age, male and female, who, besides house, furniture, &c., and labouring slaves, possessed 200 Dirhums of property. (Taking the Dirhum at 9½*d.*, this represented the sum of 7*l.* 15*s.*)	Sudukut-ool fetr	A distinct parallelism is to be drawn for the period previous to the Reformation in the offerings to shrines and altars, and the endowments of churches and monasteries which dispensed alms to the Poor. After the Monasteries and Religious houses were suppressed we have the Parliamentary legislation of 43 Elizabeth, c. 2, the foundation of our English poor law.
VIII. POLL TAX. From the wealthy, or owners of from 10,000 to 15,000 Dirhums of property, *i. e.*, of from 395*l.* to 593*l.*, 48 Dirhums per annum (*i. e.*, about 38*s.*) From the middle classes, possessed of property, but not independent, 24 Dirhums (*i. e.*, 19*s.*) per annum. And from the labouring classes, 12 Dirhums (*i. e.*, 9*s.* 6*d.*), payable by monthly instalments of 1 Dirhum (9½*d.*) This Poll, or Capitation Tax, was unpopular in India, often repeated and revived, and finally done away with in 1745.	Jizeeah	Poll Taxes, sometimes at a uniform rate, and at other times on a sliding scale, according to wealth or dignity, were levied, in the face of much opposition, as far back as by sovereigns of the Plantagenet line. The Parliaments of Henry VIII and Charles I revived the Tax temporarily, and with better success in its collection. The last revival was in the reign of William and Mary, when it expired in the midst of general unpopularity and discontent at its incidence.
IX. ROYALTY, on War Prizes or Plunder, Mining Produce, Treasure Trove, and Wrecks This was termed "Fifths," such being the Sovereign's share according to the Koran.	Khooms	War Prizes, Ransoms, and Plunder, Mining Royalties, Treasure Trove, and Wrecks, belonged, in chief measure, to English sovereigns from the earliest times, but their share was greater than one-fifth. In theory they were entitled to all.
X. ESCHEATS; property falling to the crown, in default of legal heirs, or by confiscation for difference of religion, barring inheritance if either party thereto be a Moslem.	..	Feudal escheats in England from Saxon and Norman times down to the abolition of the Court of Wards and Liveries, *temp.* Charles II Since then escheats from failure of heirs only.
XI. WAR TAXES.....	..	The only special War Taxes in England, called Benevolences, were at first assumed to be voluntary, but soon became obligatory exactions.
(B.)—SUBSIDIARY TAXES *levied by the Mahomedan Sovereigns.*		
1. Tax on Marriages, by a variable scale, according to the wealth and position of the parents, varying from 20 mohurs to 2 dams,	..	For about ten years, commencing from 1695, a Marriage Tax existed in England. The feudal rights to Fines on Marriages may also be referred to.
2. Succession or Introduction Taxes	Peah kush	Court Fees on Installation, accession to Peerage, &c.
3. Port Duties, Admiralty dues	Moor buhree ..	Port and Admiralty Dues.
4. Tax on convocations assembled to settle business, and levied on each person.	Kureenee	....

TABLE H.—*Continued.*

1	2	3
INDIAN TAXES.	*Indian Nomenclature.*	Notes and Remarks on TAXES of a precisely similar, or nearly analogous, nature in ENGLAND.
5. Tax on oxen	Gaoshumaree..	....
6. „ „ Fruit-trees	Siré deruktee..	....
7. „ „ Artizans.....	Furook Aksam peshah	....
8. „ „ Sale of Cattle	..	....
9. Market Dues	Hasile bazar ..	....
10. Tax on hemp, blankets, ghee or oil, raw hides	..	....
11. Tax on measuring land	..	....
12. „ „ weighing.....	..	Stamp on weights and scales.
13. „ for killing cattle	..	....
14. „ on tanning	..	....
15. „ „ gambling with dice	..	Stamp duties on dice.
16. „ „ sawing timber.....	..	....
17. „ „ Transit passports.....	Rahdaree	....
18. Hearth Money	..	Hearth Money.
19. Tax on Buyer and Seller of Houses	..	Auctioneer's license.
20. Tax on Salt made from earth....	..	Salt Tax finally repealed in England in 1825.
21. „ „ the commencement of reaping	Bilkutty.....	....
22. Tax on Lime for building	..	....
23. „ „ Spirituous liquors	..	Excise on Spirits.
24. „ „ Brokerage	..	Transfer Stamps.
25. „ „ Fishermen	..	....
26. „ „ Mint Taxes	..	Seignorage on coinage of Gold from a very early period in England, discontinued in 1666, continued on Silver and Copper coin.
27. „ „ Coin or Bullion Dealers.	Surraufee	....
28. Tax for Police officers	Daroghanee ..	Police Rates.
29. „ „ Under-collectors.....	Tesseeldaree ..	....
30. „ „ Money-triers	Fotahdaree....	....

The preceding long catalogue of Taxes does not merely represent an ancient state of things which has become obsolete. On the contrary, it is almost unchanged at the present time, in those parts of Hindostan where Native rule still continues. It rather falls short of, than over estimates, the subtle ramifications of the fiscal system there prevalent. As examples in point, it is interesting to observe what were the facts in the two comparatively recent annexations of the Punjab and Sinde.

As regards the PUNJAB, reference may with advantage be made to a remarkable Document which has deservedly reflected much honour on the distinguished Administration of whose talents and public spirit it will be an enduring monument. The allusion here is to the "General Report on the Administration of the Punjab for the years 1849-50 and 1850-51." (Printed for the Court of Directors of the East India Company: London, 1854). In referring to the system of Taxation under the ruler who had immediately pre-

ceded the English, and whose territory was finally annexed in the spring of 1849, Sir Henry Lawrence, Mr. John Lawrence, and Mr. Robert Montgomery state (see paragraph 299):—

"Under Runjeet Sing the whole country was threaded with a net work of preventive lines.

"These lines were dotted with innumerable posts for the collection of every kind of tax, direct and indirect. At the same set of stations, excise and customs-taxes, town-dues, transit-duties, capitation-imposts, artisan-fees, were all levied. The principle was to extract taxation from everything indiscriminately. No distinction was made between domestic and foreign industry, between articles of indigenous and extraneous production, between manufactures at home and abroad. The artisans of Lahore and Umritsur were taxed, together with the goldsmiths and ironmongers of Cabul; the silks of Mooltan and the cloths of the Punjab were no less dutiable than the cotton goods of Europe; the shawls of Cashmere, the groceries of Cabul, the dried fruits of Central Asia. The cotton, indigo and sugar of the Punjab, had to pay an excise about equal in amount to the customs levied on the same produce imported from Hindostan. Nor was salt the only necessary of life subject to taxation; ghee, tobacco, vegetables, all the poor men's luxuries, were placed under contribution."

The above quotation is shortened to make room for the following passage in the context, which is of importance and interest as showing that a thorough system of mixed direct and indirect Taxation is an effectual preservative from a disturbance of the proportionality and equity of Taxation (see paragraph 300):—

"But, on the whole, the taxation could not be called uneven, inasmuch as it embraced everything; every class from the richest to the poorest, every locality, every thoroughfare, every town and village, every article, wherever sold, imported or exported, domestic or foreign. That such a multiform system of taxation did not harass the people, fetter trade, and produce oppression, can scarcely be supposed; but still commerce did somehow thrive, and a sturdy people grew and multiplied to a degree which, under such disadvantages, European political economists would have thought hardly possible."

With respect to SINDE, it will be convenient to arrange, in the following TABLE J, a list of the Taxes repealed soon after that country was conquered. The original materials will be found in the Return to Order of the House of Lords (163/'53). We need only here remark, that many of the Items can be traced to their counterparts in the TABLE H which we have just now been considering.

It is particularly to be observed that direct taxation by native governments in the form of Income and Property Taxes, prevailed from time immemorial; and there is no doubt that such taxes were imposed long before the Mahomedan period by the Hindoo Code of Menu.* Direct Taxation by Income and Property Tax has, however, been abolished by the British Administration in India. This will be further referred to in the next part of these remarks.

* See, *post*, under head of (4) MOTURPHA, in the fourth section of this paper.

TABLE J.

Descriptive Statement of TAXES REPEALED IN SINDE *during the Governorship of the late Sir Charles Napier, from* 1843 *to* 1846.

Description of Tax.	Description of Tax.
1. Rahadaree or Transit Duty	16. Punacherree or Grazing; Tax levied on the Muncher Lake
2. Tax levied on Goods exported and imported within the Province. (Land Customs)	17. Thul Burath; Tax from Mussulmen on their Festivals
3. Chowth Shurafee; Tax levied from Shroffs on account of Exchange of Coins or Goldsmiths' Contract	18. "Choongee;" Fee on Grain at Sehwan
4. Mochee Poorah; Tax levied from Tanners of Leather or Tannery Contract	19. Chickendose; Tax upon Silk Embroiderers
5. Zar Cohee; Tax levied from Manufactures of Gold Leaf, or Arsiduc Contract	20. Tufed baf; Tax levied on Cotton Fabric Manufacturers
6. Kinura; Tax levied on a kind of Red Colour manufactured from the Bark of a Tree	21. Tax levied on Ivory Manufacturers or Turners
7. Keermeez Tax; a Tax on Cochineal	22. Ruin Saz; Tax levied from Brasiers
8. Duin; Tax on Curds	23. Nidaff; Tax levied from Cotton Cleaners
9. "Dulalee Tobacco;" Tax levied from Brokers dealing in Tobacco	24. Coombar; Tax levied from Potters
10. Daran Teerath; a Tax levied from Pilgrims proceeding to the annual Fair at the Hot Spring at Lackie	25. Sonar; Tax levied from Gold and Silver Smiths
11. Dhur Tharazoo; Tax levied from certain privileged Grain Measurers existent in all principal Cities, where all the Grain imported was measured by them alone, in consideration of which Privilege they levied a certain Fee from the Importers	26. Paish Cush and Sheu Soomaree; Poll Tax
	27. Tax levied on Butchers
	28. ,, on Corn Grinders
	29. ,, on Vegetable Sellers
	30. ,, from Shopkeepers
	31. ,, on Oil Manufacturers
	32. ,, on Fish-sellers
12. Bhayath and Meer Imarath; Tax levied on Fruits produced in Gardens, and the latter on Houses and Building Materials sold	33. Moree; Tax levied on Boats anchoring at any Port in the River.
13. Kirmith; Tax levied on Sweetmeats made of Sugar, during the Hindoo Festival of Dewallee	34. Russoom Canagholl; Tax on Goods transported to any Place, independent of the Levy of the Customs Duties
14. Tax on the Marriage of the Poorer Classes	35. "Doorkanee;" Tax levied on the opening of new Doors and Windows of Shops
15. Tax on Carpenters	36. "Puim;" Tax on Rushes for making Mats
	37. "Nurruck Rogun;" Tax levied when the Rate of Ghee was high in the Market
	38. Athusbazee; Taxes on the Makers of Fireworks

There remain to be noticed some of the distinguishing features as respects the origin and incidence of the Indian Land-Tax.

A century has not yet elapsed since the East India Company became sovereign landlords and collectors of revenue on their independent account; when Bengal, Behar, and Orissa were ceded to them, and the donor called the gift the "paradise of the world." What may be termed the modern System of Revenue was inaugurated under the government of Lord Cornwallis. In 1793 was passed the

first of a series of regulations and acts which have been continued to the present time by a rapid succession of amendments and reforms. Previously, and dating from the administration of Clive, efforts had been made in the same direction. That period was, however, one attended with the difficulties of an experimental, or provisional, kind of legislation, and with the pre-occupations of military events.

Between 1772 and 1793, four Committees of the House of Commons deliberated on Indian affairs—the memorable administration of Warren Hastings had taken its place in history—the Board of Control had been instituted.

In the interval different Land Revenue systems had been tried. Annual, quinquennial, and decennial, settlements were tested; but no radical change of the plans of native rulers had been essayed. In the pursuit of revenue, much of the oppression and exaction of those rulers had been continued. These characteristics were not simply the results of the decline of the Mogul empire. In the Hindoo, as well as in the Mahomedan, system, may be traced the origin, common to all great empires, of the military conqueror parcelling out the possession of the land, retaining a share of the produce for himself and his immediate followers, and distributing grants Rent-Free, or subject to conditions, more or less onerous, of special tenure.

Both the Hindoo and Mahomedan plans seem to have proceeded upon the sovereign's share being calculated on the gross produce, and not on the net produce or rent remaining after the expenses of cultivation are deducted. The Hindoo belief was, that in remote antiquity the earth became, by conquest, the property of the holy Parasa Rama. That this individual, or Demi-god, presented the earth in free gift to the sage Casyapa, who, in his turn, committed it to the soldier-tribe or caste of the Cshatriyas, because of their protective powers. That from them it passed into the proprietorship of successive conquerors, and not into that of the cultivators or subjects. But the latter might acquire property by payment of annual rent, or rent for terms of years. If this rent was not paid, the contract was annulled. And, where there was no special agreement, a bidder for the land at a higher rent could oust the actual holder at the expiry of the annual, or term, tenancy. And by rent a given proportion of produce, and not a specific amount of money, was implied. Theoretically* the Hindoo sovereign's legal proportion was one-sixth in ordinary time, and one-fourth in War time. But it is not to be supposed that the Hindoo rulers of ancient days were a whit better, or more lenient, than their Moslem successors, who soon extended

* See *Colebrooke's* works; the late Professor *Jones* of Haileybury's unfinished Treatise on Rent, &c.

the proportion to one-third from lands of the usual class, and to one-half from lands naturally irrigated by flood rivers.

The rule, of conquest conferring proprietorship, was preserved, in the fullest integrity, by the Mahomedan code. The theory and practice of its operation are very clearly defined in the following extract from the anonymous work entitled "Observations on the Law and Constitution of India, &c.," (London, 1825), which has been before referred to. The author states (p. 97):

"By the Moohummudan revenue laws a distinction is made between the *Moslem* and the *Zimmee*, or non-Moslem subject, to which it is necessary to attend. This distinction is great with respect to the land revenue; but it is applicable, only, to the land of *Arabia Proper*, and to conquered provinces, when the lands are divided amongst the conquerors. Thus the Moslem pays the *Ooshr*, or tithe of his crop; the Zimmee, the heavier impost of *Khurauj*, which by law may amount to, but cannot exceed, half the produce, *i. e.*, five tithes. But, on the other hand, the Moslem is liable to several annual and occasional taxes, from which the Zimmee is exempt, amounting to about two or three per cent. of his property (not of the produce merely), under the name of *Sudukah* and *Zukaut*, or pious benevolences. I use this word because the English reader will recognise it.

"But as India was conquered by force of arms, and the inhabitants were suffered to remain in it, and their lands were restored to them on paying the capitation tax and the *Khurauj*, or land revenue, by law the whole land of India is Khuraujee land, the Hindoo and other inhabitants, unbelievers, are Zimmee, and the land is liable to the Khurauj, whether it be in possession of a Moslem or a Zimmee. This is the law of Moohummudan conquest; and the fact corresponds with the law. By law the *Ooshr* and *Khurauj* cannot both be exacted from the same land; consequently, in India, the land revenue, payable by a Moslem and a Zimmee, by law, would be the same, and so *de facto* it was."

Proprietary right of the state to the rent; and possessory, but subsidiary, right of the subject to the land; were thus clearly defined by the Mahomedan law. In every ordinary sense of the term, the chief landlord was the State. And the British government holds that position in India by the same rule of conquest which has prevailed there from time immemorial in the Mahomedan and Hindoo dynasties. The parallel as to origin and principle of such a right is so complete with that of the feudal tenures and land-taxes, of Europe, and of England in particular, that we may merely restrict our notice to the fact.

We now pass to a point of practical importance, viz.: LAND-TAX REDEMPTION so far as applicable to INDIA.

The plan of rendering the Land-Tax permanent in amount, was adopted by statute in India, about four years before it was so in Great Britain. It is true that in this country a given maximum never had been exceeded in the Acts passed from year to year since the time of William and Mary, but permanent legislation did not take place until Mr. Pitt's Act was passed in 1797; whilst, in Bengal, the Marquis of Cornwallis had carried into effect his Perma-

nent Settlement, in 1793. But there is a highly important distinction to be remarked, rendering the analogy less substantial than would at first appear. Mr. Pitt introduced his Land-Tax measure, in order to render perpetual a legal claim of the State to a certain reserved rent, of customary fixed amount, and which constituted at the time no more than about *Ten* per cent. of the British Revenue.* Lord Cornwallis introduced his Land-Tax measure, in order to render perpetual a legal claim of the East Indian government to a reserved rent, which had not, by custom, been of fixed amount, and which constituted at the time as much as *Fifty-six* per cent. of the whole Bengal Revenue.

There was a difference, therefore, both in the circumstance of the customary fixity of amount in the one instance, as compared with its indeterminateness in the other; and in the circumstance of the far greater comparative moment of such a step as a permanent renunciation, in India, of the power of increasing rent, which there formed the leading item of revenue. In the United Kingdom, the equilibrium and proportionality of taxation, has, all things considered, usually been as well adjusted as could reasonably be expected; and Mr. Pitt's financial discernment was never more conspicuous than in his promotion of a mixed system of direct and indirect taxation as the most efficient aid to such an adjustment. In India, owing partly to its inferior civilization preventing representative government, re-adjustment of methods of taxation is more difficult and more experimental.

And, if these grounds have weight, they certainly lend force to the conclusion that the permanent settlement of the Government Rent, or Land Tax in the lower provinces of Bengal, was an improvident and unwise measure. That the motive of its institution was upright and well-intentioned is not doubted, but it is a branch of the question which does not belong to the present line of inquiry. Fortunately, too, the measure is limited to the comparatively narrow area to which it was applied at the outset. The Statistics in the first part of this paper will enable some idea to be formed of its size and population, contrasted with the rest of British India; and the reader will judge whether an extravagant amount of controversial literature has not been wasted in India, and in this country, upon the debateable points of conditions that apply to a section of the community of India, which, owing to the annexations of territory that have gone on (almost continuously) during the lifetime of the present generation, has ceased to possess the nearly exclusive importance it once had.

By this, it is not meant to be contended that the Lower Pro-

* In estimating this proportion, it has been considered right to take the ordinary revenue of Great Britain in 1797, *exclusive* of all receipts from Loans. If the latter were included, the proportion would be reduced from 10 to about 5 per cent.

vinces of Bengal have not the fullest title to the warm interest and attention which the Indian administration direct towards them. Far from such a view—The progress and condition of their population are bound up with the earliest associations of British rule,—and all that the preceding remarks are intended to convey, is, that the time and debate that used formerly to be bestowed upon the permanent settlement of Bengal, in arguments for and against it, can at the present day be more profitably directed to the consideration of other matters, upon which a right judgment really affects the welfare of the people of the whole of India. The permanent settlement of the Land Revenue, so far as regards a part of a Presidency, and amongst a portion of these people, is an established fact; and this can never be disturbed without breach of faith such as we refuse, as Englishmen, even to entertain.

There is a single useful question branching out of this subject, namely:—*How the conditions of the Permanent Settlement can best be utilized?*

Acting upon the precedent of the principle of Mr. Pitt's measure, which rendered the permanent British Land Tax redeemable, a similar course has sometimes been suggested for India. Upon the maturest reflection I have been able to give to the principles involved in those methods of redemption, (which however inefficiently, were described with some pains in my paper on British Land Tax, inserted in the last volume of the Society's Transactions), it appears to me that the extension of too wide a generalization of a Redemption of the Land Tax would be as wrong as, and far less excusable than, the permanent settlement itself. If, however, the carrying out of such a suggestion were restricted in its field of operation distinctly to Bengal alone, or rather, to those portions of the Bengal Presidency where the Permanent Settlement is an existing institution of the country and cannot be reversed, there do not appear any valid objections to a Land Tax Redemption being effectually carried out.

The method should be a cancelment of Land Tax in exchange for a transfer and cancelment of such an amount of nominal capital in the Indian Public Debt, as produces an annual dividend precisely equal to the Land Tax redeemed.

At 5 Per Cent. Interest, each Million of Land Tax so redeemed in exchange for its equivalent in Indian Stock, would pay off Twenty Millions of the Debt, or at 4½ Per Cent. Interest, 22,222,000*l.* would be similarly paid off.

A redemption of about Sixty-two Per Cent. of the Bengal Land Tax, say of 2,916,000*l.*, out of 4,688,000*l.* (its aggregate amount as in 1855–6), would pay off the *whole* of the existing Public Debt of the East India Company charged on the Revenues of India, which, as already shown, amounted (exclusive of the Capital Stock, but in-

clusive of the 8,000,000*l.* of Loan to be raised for the Mutiny Expenses) to the Sum of 68,434,000*l.*, on 1st May, 1858.

A redemption of this kind, not obligatory, but purely permissive, and to be acted upon at the Landholder's own wish, and when his means admitted, would be gradual and self-adjusting; but probably neither the requisite funds, nor the inclination to redeem, would be found wanting in Bengal.

The operation is one of balance or interchange of two equivalents. Instead of the British government in India paying with one hand to the Stockholders of the Debt about 2,916,000*l.* of annual interest, and receiving with the other hand from the Bengal Landholders about 4⅔ Millions of annual Land Tax, it would eventually write off 2,916,000*l.* of Land Tax, and the whole amount of the existing Indian Debt would be cancelled.

It must, however, be observed, that as the rate of interest on the existing nominal capital of the Indian Debt is 4⅓ per cent., any possible advantage from some future reduction of Interest would be prevented from accruing. As this is a deferred contingency, its pecuniary effect upon the final result of a Redemption measure is not of much importance. On the other side, it should be noticed that the immediate expenses of collecting the Land Tax in Bengal are 6 Per Cent., or about 175,000*l.* per annum on the portion of that tax represented by the sum of 2,916,000*l.* just referred to; and these expenses would be entirely saved by the Redemption. The cost of administering the Debt, or in other words, the management expenses of paying Dividends of 2,916,000*l.*, would also be saved.

But the whole measure of the good it would accomplish is not to be expressed in the mere money result. The middleman, and the inferior servants and agents who are said to oppress the Bengal Ryot, would be more restrained from the power of exercising their love of exaction. And where the state receives, as in Bengal, so large a portion of the Rent of the soil, and can disburden itself of the position of chief landlord without any sacrifice, as it would there be enabled to do, it is highly politic thus to increase the number of its freeholding subjects, and at the same time to limit their opportunities of oppressing the poorer and harder-working classes. The wealth of the country would be much promoted by the formation of an independent middle class; industrial enterprise would have a better chance of success; a larger revenue from taxation, whether indirectly or directly, would be easier met; European imports would increase; the execution of productive public works would be facilitated; and benefits of the utmost moment to the people of India, and to this country, would be the sure result.

IV.—*Facts and Statistics bearing upon the past history and progress of Revenue and Taxation in British India, during the sixty-four years* 1792–93 *to* 1855–56.

The progress of the Revenue of India is a subject which cannot be reviewed, even in a general manner, except the inquirer be content to face considerable labour in analyzing and condensing particulars interspersed in a great variety of financial statements. As some evidence of the extent of the surface to be gone over in any complete review of them, it may be noticed that, for one year only, the volume of accounts of territorial revenue and disbursement, as now presented to Parliament, occupies some seventy folios. The Home Returns (presented annually under the same Act of Parliament, 3 & 4 Wm. IV, c. 85) take up about twelve folios. Most of the Returns are comprehensive and well arranged, and the fifty, or thereabout, of separate statements contained in the first or Indian volume of returns, not only include the audited or passed accounts of the particular year to which the volume specially applies, but also an estimate for the succeeding year, and comparative statements respecting these two years in juxtaposition with the figures for the two previous years.

In so extensive a government it has not hitherto been found possible to get in and print the final accounts until the lapse of a longer time than might be wished. For instance, at the present time (April, 1858), the last Return printed is that for the financial year 1855–56, that is, ended 30th April, 1856, so that in practice no final statement is before the public which is not about 2 years in arrear or say nearly 2¾ years old; and it follows, that the provisional estimates are one year, or more nearly, 1¼ year old.

Whilst the annual returns just indicated are pre-eminently the source of information as to the finances of any particular year, the student who has regard to the necessity for economizing his time and labour, in the collection of data to enable him to arrive at a broad and general view of the progress of the several branches of Indian Revenue, will accomplish that object to some extent by making use of the Revenue Statistics contained in the House of Commons Papers 336/55 and 16/57.* In these papers are given the figures of each head of Taxation, in each Presidency, since 1792. The amounts are stated throughout in Pounds Sterling, at the uniform rate of Two Shillings the Company's Rupee. The Gross annual receipts show an

* The first-mentioned paper is under the title of "Land Tax (East India)." Returns to Mr. Blackett's motion. Ordered to be printed 22nd June, 1855.—The other paper is under the title of "East India (Revenue)." Return to Mr. Arthur Mills's motion, in continuation of the above. Ordered to be printed 11th December, 1857.

excess over the annual Parliamentary returns from the year 1836-7, owing partly to this method of converting the revenue into sterling, and further, by the deduction in a different manner in the Parliamentary accounts, of the cost of collecting the revenue.

The Statistics contained in the returns here referred to, would take up at least Forty Pages of the size of the Statistical Journal to reprint in full, and even then we should only have before us the undigested material. For the purposes of the present paper, it has been deemed desirable to re-arrange this collection of materials into periods of five years each, to calculate the *annual* average Revenue during each period, and also the Ratio of each branch to the total Revenue raised. By this means a connected and condensed review of the whole progress of the Revenue, during twelve quinquennial periods, and one period of four years, down to the date of the latest accounts, can be seen in the columns of the following TABLES K and L. These are arranged in chronological order, and the latter of the two, viz, TABLE L, contains a synopsis of the average *annual* revenue derived from all sources, with the per-centages of each branch (1) in the period of four years just referred to; (2) in the preceding period of sixty years; and (3) in the aggregate whole period of sixty-four years.

Following these Tables is another Table (M), giving a summary of the aggregate total amounts of the separate branches of revenue during the whole period. This Table also explains, in the column headed "Remarks," the reasons for some Items of revenue appearing in certain periods and not in others, or in other words, the dates of the introduction or repeal of those items of revenue or taxation in different parts of India.

The construction of these three Tables, K, L, and M, has demanded considerable labour; but, it is submitted, this can scarcely be said to have been uselessly expended, as the Tables give such a condensed view of the many details of the Indian Revenue during a prolonged period of time, as is not elsewhere obtainable.

In the first part of the present paper it will have been noticed that the Items of revenue are given for the five governments of India separately. To have preserved this separation in the figures which here follow, would have extended the statement to an inconvenient length, and rendered it less clear; besides which, it is not possible to arrive at a definite statistical view of the exact rate of increase of the territorial limits, and of the population, of the several divisions of India, during past periods of annexation and rapid growth.

It is, perhaps, necessary to repeat, that throughout the tables three 0's (000) are omitted at the unit end of each amount of revenue. Thus, in the second column of the immediately following TABLE K, the Land Revenue for India in the five years 1792-3 to

1796-7, is expressed as having averaged 4,068 Millions Sterling. This must be read 4,068,000*l.*; and 0·264 as the Opium Revenue given in the next line but one, must be read 264,000*l.*

TABLE K.

AVERAGE *Annual* REVENUE *derived from all Sources, with* PER CENTAGE PROPORTIONS *of the Total of each Branch, as raised in the* WHOLE *of* INDIA *in* TWELVE SEPARATE PERIODS OF FIVE YEARS EACH *during the Sixty Years* 1792-1852.

1	2	3	4	5	6	7
Branches of Revenue.	Five Years, 1792-3 to 1796-7.		Five Years, 1797-8 to 1801-2.		Five Years, 1802-3 to 1806-7.	
	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.
	Mlns. £	Per Cent.	Mlns. £	Per Cent.	Mlns. £	Per Cent.
1. Land	4·068	50·33	4·126	42·02	4·582	31·99
5. Salt	1·207	14·93	1·188	12·10	1·589	11·09
6. Opium	0·264	3·27	0·312	3·18	0·579	4·04
7. Post Office	0·028	·35	0·042	·43	0·048	·34
8. Stamps	....	....	0·030	·30	0·062	·43
9. Customs	0·192	2·38	0·304	3·10	0·596	4·16
10. Mint	0·008	·10	0·008	·08	0·012	·08
12. Miscellaneous	2·315	28·64	3·809	38·79	6·857	47·87
Total Avg. Revenue	8·082	100·	9·819	100·	14·325	100·
Total Avg. Charges	6·900	85·4	10·197	103·8	15·554	108·6
Average Indian Surplus	1·182	....	....	....	....	....
Average Indian Deficiency	....	....	·378	....	1·229	....

TABLE K.—*Continued.*

1	2	3	4	5	6	7
Branches of Revenue.	Five Years, 1807-8 to 1811-12.		Five Years, 1812-13 to 1816-17.		Five Years, 1817-18 to 1821-2.	
	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.
	Mlns. £	Per Cent.	Mlns. £	Per Cent.	Mlns. £	Per Cent.
1. Land	5·078	31·68	9·018	52·33	13·263	66·17
5. Salt	1·785	11·14	1·882	10·92	2·256	11·25
6. Opium	0·767	4·79	0·958	5·56	1·090	5·44
7. Post Office	0·058	·36	0·071	·42	0·085	·42
8. Stamps	0·067	·42	0·122	·72	0·234	1·17
9. Customs	0·807	5·04	1·159	6·68	1·667	8·32
10. Mint	0·013	·08	0·035	·21	0·057	·29
12. Miscellaneous	7·452	46·49	3·990	23·16	1·392	6·94
Total Avg. Revenue	16·027	100·	17·235	100·	20·044	100·
Total Avg. Charges	14·782	92·4	15·490	89·9	19·609	97·8
Average Indian Surplus	1·245	....	1·745	....	·435	....

	Five Years, 1822-3 to 1826-7.		Five Years, 1827-8 to 1831-2.		Five Years, 1832-3 to 1836-7.	
1. Land	13·567	61·83	13·112	60·90	11·942	57.00
2. Sayer	....	....	....	....	0·149	·73
3. Excise	...	....	....	....	0·004	·02
4. Moturpha	....	....	....	...	0·019	·09
5. Salt	2·603	11·87	2·590	12·03	2·036	9·72
6. Opium	1·641	7·47	1·747	8·12	1·677	8·00
7. Post Office	0·118	·54	0·124	·58	0·120	·57
8. Stamps	0·329	1·50	0·381	1·77	0·356	1·70
9. Customs	1·663	7·58	1·747	8·12	1·506	7·19
10. Mint	0·035	·16	0·037	·17	0·066	·31
11. Tobacco	....	....	....	....	0·015	·07
12. Miscellaneous	1·986	9·05	1·789	8·31	3·059	14·60
Total Avg. Revenue	21·942	100·	21·527	100·	20·949	100·
Total Avg. Charges	22·184	101·1	20·724	96·3	16·896	80·7
Average Indian Surplus	....	....	·803	....	4·053	....
Average Indian Deficiency	·242	....	....	....	....	....

TABLE K.—*Continued.*

1	2	3	4	5	6	7
Branches of Revenue.	Five Years, 1837-8 to 1841-2.		Five Years, 1842-3 to 1846-7.		Five Years, 1847-8 to 1851-2.	
	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.
	Mlns. £	Per Cent.	Mlns. £	Per Cent.	Mlns. £	Per Cent.
1. Land	12·380	59·05	13·432	55.85	14·947	56·06
2. Sayer	0·725	3·46	0·824	3.43	1·038	3·89
3. Excise	0·023	·11	0·028	·12	0·028	·10
4. Moturpha	0·103	·49	0·112	·47	0·116	·43
5. Salt	2·593	12·37	2·798	11·65	2·438	9·14
6. Opium	1·547	7·38	2·965	12·33	3·840	14·50
7. Post Office	0·146	·70	0·180	·75	0·189	·70
8. Stamps	0·424	2·02	0·441	1·83	0·470	1·75
9. Customs	1·418	6·76	1·449	6·02	1·439	5·40
10. Mint	0·090	·43	0·092	·38	0·086	·31
11. Tobacco	0·081	·39	0·089	·37	0·088	·32
12. Miscellaneous	1·434	6·84	1·636	6·80	1·977	7·40
Total Avg. Revenue	20·964	100·	24·046	100·	26·656	100·
Total Avg. Charges	19·301	92·1	22·338	92·9	24·113	90·5
Average Indian Surplus	1·663	....	1·708	....	2·543	....
Average Indian Deficiency	....	....	....	....	....	....

TABLE L.

Summary of preceding Table (*K*), AVERAGE *Annual* REVENUE *derived from all Sources, with* PER CENTAGE PROPORTIONS *of the Total of each Branch, as raised in the* WHOLE *of* INDIA :—(1) *In the Period of* FOUR YEARS 1852-3 *to* 1855-6 ; (2) *In the preceding Period of* SIXTY YEARS 1792-3 *to* 1851-2 ; (3) *In the Aggregate Period of* SIXTY-FOUR YEARS 1792-3—1855-6.

1	2	3	4	5	6	7
Branches of Revenue.	Four Years, 1852-3 to 1855-6.		Sixty Years, 1792-3 to 1851-2.		Sixty-Four Years, 1792-3 to 1855-6.	
	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.	Average *Annual* Revenue.	Ratio of each Branch to Total Revenue.
	Mlns. £	Per Cent.	Mlns. £	Per Cent.	Mlns. £	Per Cent.
1. Land	16·183	55·40	9·959	53·93	10·349	54·07
2. Sayer	1·182	4·05	0·083	·45	0·152	·80
3. Excise	0·037	·13	0·081	·44	0.078	·41
4. Moturpha	0·112	·38	0·100	·54	0·101	·53
5. Salt	2·677	9·17	2·080	11·26	2·118	11·07
6. Opium	4·943	16·91	1·449	7·85	1·667	8·71
7. Post Office	0·211	·73	0·101	·55	0·108	·56
8. Stamps	0·529	1·81	0·243	1·32	0·261	1·36
9. Customs	1·611	5·52	1·162	6.29	1·190	6·22
10. Mint	0·131	·45	0·045	·24	0·050	·26
11. Tobacco	0·018	·06	0·023	·12	0·022	·11
12. Miscellaneous	1·575	5·39	3·142	17·01	3·043	15·90
Total Average Revenue	29·209	100·00	18·468	100·00	19·139	100·00
Total Average Charges	27·093	92·75	17·341	93·89	17·950	93·78
Average Indian Surplus	2·116	....	1·127	....	1·189	....
Average Indian Deficiency	....	....	....	....	....	....

It should be distinctly observed, that according to the definition of the previous returns, the Surplus or Deficient Revenue in each year is the Indian Surplus or Deficiency, and is altogether irrespective of the amount of Home Charges. This is explained in the last four lines of the following explanatory statement, TABLE M. In this are given, approximately, the items which, upon an aggregate receipt of

1,224,917,000*l.* in Sixty-four Years, left, after deducting Indian Charges of 1,148,812,000*l.*, an Indian Surplus of 76,105,000*l.*

This Indian Surplus or Credit has to be Debited (1) with Home Charges during the Sixty-four Years; (2) with the amount of Debt existing at the beginning of the period, and (3) with the augmentations of the Debt between 1792 and 1856. These, together 130,504,000*l.*, reduced the Indian Surplus to an aggregate Deficiency at 30th April, 1856, of 54,399,000*l.* nearly, being the collective amount of the then Indian Debt of 50,483,369*l.*, and of 3,915,317*l.* Home Bond Debt charged on the Revenues of India, as explained at greater length in the TABLE F of the second part of this paper. And in order to bring these figures down to the most recent date, it is only necessary to repeat, that, including the Loan of the present year (1858), the Home Bond Debt does not now exceed 12,000,000*l.*, so that the aggregate Indian Debt charged on the Revenues of India, is at this date (April, 1858) about 64,000,000*l.*

TABLE M.

SUMMARY *of the Aggregate Amounts of the Branches of* REVENUE *of* INDIA *for the* SIXTY-FOUR YEARS 1792-83 *to* 1855-56, *as per Tables K and L.*

1	2	3	4	5
Branches of Revenue.	Amount of Revenue raised.	Period.		REMARKS.
		Number of Years.	Dates.	
	Mlns. £			
1. Land	662·308	64	1792–3 to 1855–6	This Item of Revenue appears in Bengal, Madras, and Bombay Accounts throughout the period. In North-Western Provinces Accounts from 1834-5. In Punjab Accounts from 1849-50.
2. Sayer & Abkarry	9·729	20	1836–7 to 1855–6	In accounts of Bengal, North-Western Provinces, Madras, and Bombay from 1836-7. Punjab from 1849-50.
3. Excise	4·987	20	,, ,,	In Bengal Accounts exclusively.
4. Moturpha	6·455	20	,, ,,	In Madras Accounts exclusively.
5. Salt	135·532	64	1792–3 to 1855–6	In Bengal Accounts exclusively from 1792-3 to 1812-13. Bengal and Madras, 1813-14 to 1822-3. Bengal, Madras, and Bombay, 1823-4 to 1838-9. North-Western Provinces, in addition to the three last-mentioned, 1839-40 to 1855-6. Punjab, *Nil.*

TABLE M.—*Continued.*

1	2	3	4	5
Branches of Revenue.	Amount of Revenue raised.	Period.		REMARKS.
		Number of Years.	Dates.	
	Mlns. £			
6. Opium	106·707	64	1792–3 to 1855–6	In Bengal Accounts exclusively, 1792-3 to 1819-20. Bengal and Bombay exclusively, 1820-21 to 1855-56.
7. Post Office	6·888	64	„ „	Bengal and Madras, 1792-3 to 1855-6. Bombay, 1813-14 to 1855-6. North-Western Provinces 1835-6 to 1855-6. Punjab, 1849-50 to 1855-6.
8. Stamp Duties	16·697	59	1797–8 to 1855–6	Bengal from 1797-8. Madras from 1813-14. Bombay from 1819-20. North-Western Provinces from 1834-35. Punjab from 1849-50.
9. Customs	76·179	64	1792–3 to 1855–6	Bengal, Madras, and Bombay from 1792-3. North-Western Provinces from 1834-5. Punjab in 1849-50, and abolished there from 1 Jan., 1850.
10. Mint Dues	3·221	64	„ „	Bengal from 1792-3. Madras and Bombay from 1813-14. North-Western Provinces and Punjab, *Nil.*
11. Tobacco	1·437	18	1836–7 to 1853–4	Madras exclusively from 1836-7 to 1853-4. Then abolished.
12. Miscellaneous	194·777	64	1792–3 to 1855–6	Same dates as those of Item 1.
Total Revenue.....	1224·917	„	„ „	
Dedt. Indian Charges	1148·812	„	„ „	
Leaves Indian Surplus	76·105	....	....	Calculating the Rupee at 2*s.*
Debit Home Charges, Debt existing in 1792, and increase of Debt from 1792-3 to 1855-6....	130·504			
Leaves Debt charged on India at 30th April, 1856.....	54·399	(inclusive of Home Bond Debt charged upon the revenues of India. See TABLE F, *ante.*)		

As this paper has already extended to a greater length than was at first contemplated in its preparation, the following notes on

the several Items of Revenue have been shortened as much as possible.

It will be convenient to refer to each branch of Revenue separately.

(1). LAND-TAX.—So much has already been said respecting this most important source of Revenue, that nothing further need here be repeated beyond the abstracting, from the TABLES K and L, of the figures showing its progress from 1792 to 1856, taking the whole of British India together.

Land Tax.—Whole of India.

Period.	Dates.	Land-Tax. Average *Annual* Revenue.	Ratio of Land-Tax to Total Revenue from all Sources.
		£	Per Cent.
5 Years	1792- 3 to 1796- 7	4,068,000	50·33
,, ,, ...	1797- 8 ,, 1801- 2	4,126,000	42·02
,, ,, ...	1802- 3 ,, 1806- 7	4,582,000	31·99
,, ,, ...	1807- 8 ,, 1811-12	5,078.000	31·68
,, ,, ...	1812-13 ,, 1816-17	9,018,000	52·33
,, ,, ...	1817-18 ,, 1821- 2	13,263,000	66·17
,, ,, ...	1822- 3 ,, 1826- 7	13,567,000	61·83
,, ,, ...	1827- 8 ,, 1831- 2	13,112,000	60·90
,, ,, ...	1832- 3 ,, 1836- 7	11,942,000	57·00
,, ,, ...	1837- 8 ,, 1841- 2	12,380,000	59·05
,, ,, ...	1842- 3 ,, 1846- 7	13,432,000	55·85
,, ,, ...	1847- 8 ,, 1851- 2	14,947,000	56·06
4 ,, ...	1852- 3 ,, 1855- 6	16,183,000	55·40
60 ,, ...	1792-93 ,, 1851-52	9,959,000	53·93
64 ,, ...	1792-93 ,, 1855-56	10,349,000	54·07

This abstract shows, that notwithstanding the reduction of the Assessment, and the greater ease to the people of India which has ensued from their Rents being lowered, the importance of the Land-Tax as a branch of Revenue has increased.

Whilst the figures of the average annual Assessment in each of the several thirteen periods embraced in the above extract are in themselves of use in tracing the progress of the Tax, from the average annual amount of 4,068,000*l.* (which it contributed to the Revenue in each of the 5 years 1792-3 to 1796-7), up to the average annual amount of 16,183,000*l.* (which it contributed to the Revenue in each of the 4 years 1852-3 to 1855-6), any minute analysis of the per centage increase from one period to another has not been gone into, as the territorial area and extent of population during the separate periods is extremely difficult of ascertainment, and of course is only possible by a very rough approximation. All that can be accomplished on this occasion is to present, in a tolerably complete form, one of the set of elements essential to such an enquiry.

On another, and interesting topic of investigation, viz.: the proportion of the total Revenue raised from Land-Tax, and from each separate other branch of Revenue, the preceding TABLES L and M, admit of a condensed and full view being formed. The abstract just given, as regards Land-Tax, will show that whilst, at the early periods—(take for example the first four periods from 1792 to 1812)—its proportion of the whole Revenue did not average more than from about 50½ to 31⅔ per cent.; in the latter periods (taking the last four, from 1837 to 1856), averaged as much as from 59 to 55⅔ per cent.

As inspection of the tables will readily serve to place in juxtaposition similar comparisons of the ratios of the other branches of Revenue, the few notes which space will allow as respects them will be restricted to more general remarks.

(2). SAYER REVENUE.*—Under this head are included *Abkarry, i.e.*, Waters (Strong Waters), or Spirit Vendor's licenses, and various other miscellaneous branches of Revenue included in the term "Sayer" which appears to have been given separately in the accounts during the last twenty years only. This branch of Revenue, chiefly direct in form, but from the nature of its incidence, indirect in its action on the taxed community; has increased from an average of about 149,000*l.* per annum between 1832 and 1837, to an average of 1,182,000*l.* per annum between 1852 and 1856.

(3). EXCISE.—The date of first appearance of this item separately in the accounts corresponds with the preceding. Its annual average has varied from the sum of 4,000*l.* only in 1836-37, up to 37,000*l.* only between 1852 and 1856. We may repeat it only appears in the Bengal accounts.

(4). MOTURPHA.—This Item has never been included as a separate head of revenue in any other than the Madras accounts, and the average receipts from it have varied from 19,000*l.* per annum in 1836-7, to 132,000*l.* per annum in the four years 1852-56.

The Moturpha is of very ancient origin; in fact, coeval with the earliest authentic Hindoo records. It was a species of Income and Property Tax on Profits and on Personal Property and Stock-in-Trade. It was levied upon merchants, manufacturers, weavers, shopkeepers, &c., and upon their trade profits, houses, labour and tools. It may, probably, have been carried to too excessive a minuteness of incidence, so as to render doubtful the pecuniary advantage of its collection. This is, however, only a rectifiable condition common to the

* The word *Sayer* appears to receive somewhat different etymological definitions in various authorities; but, in the end, they all amount to concurring that it means miscellaneous taxes not included in the great taxes. But this designation is a little inconvenient, as there are some specific sources of Revenue of larger amount than the Sayer Revenue, under the head of "Miscellaneous," afterwards described, being the number (12) of these Tables and notes.

doctrine of limits as applicable to fiscal science. It cannot be maintained that, in principle, this tax was unsound. A property and income tax is based upon the broad and general foundation, that the relative wealth, in accumulated and productive property, of the various classes of any community, is the most perfect of available standards for practically keeping up a sufficiently near approach to the proportionality of taxation. It is further justifiable upon the special ground, that by the plan adopted in all great countries where such a tax is in force, a limit is defined of mediocrity of means, or of comparative poverty, which entitles a majority of the people, and the whole of the poorer classes to an exemption from its burden. By this means a virtual contribution from the richer minority in aid of their poorer fellow-subjects,—a voluntary concession of the most equitable and useful nature—is always preserved.

The following is the Clause of the laws of Menu under which the ancient Property and Income Tax was levied upon the Hindoos:—

"The Tax on the mercantile class, which in times of prosperity must be only a twelfth part of their crops, and a fiftieth part of their personal profits, may be an eighth of their crops in a time of distress, or a sixth, which is the medium, or even a fourth in great public adversity; but a twentieth of their gains on money, and other moveables, is the highest tax. Serving-men, artizans, and mechanics, must assist by their labour, but at no time pay taxes."—(*Sir W. Jones.* Translation of Clause 120, Chap. X, of the *Ordinances of Menu*, according to the Gloss of Cullúca.)

This tax, the Moturpha, has, it is said, recently (that is, within the last year or two,) been entirely repealed in Madras. We may, therefore, expect not to see its recurrence in the accounts of 1857-8 and future years. It must be assumed that sufficient and weighty reasons for its repeal were apparent to the Government of Madras. But it is a fair open question, whether upon an adequate review of the antecedents of systems of taxation in India, an Income and Property Tax, taking due care that the comparatively poor should be exempted altogether, might not with very great advantage be restored throughout the whole of India.

Take, for instance, the case of a wealthy Zumeendar in Bengal. He has, we will say, an Income of 3,000*l.* a-year, derivable, in the proportions of 1,000*l.*, or one-third, from the produce of the land cultivated by his tenants; 1,000*l.* or another third, from capital invested in the territorial debt of India; and of 1,000*l.*, or the remaining third, from interest on capital lent by him on mortgage of real property, or on guaranteed East India Railway Stock. What is his position as a tax payer? First, as to his income from Land. We have the authority of the official statements from the East India House, for asserting that the Land-Tax in the Lower Provinces of Bengal, under the Permanent settlement, is on the average about half the amount at which a natural and just amount of rent would be fixed. The Landholder is therefore, as regards the source of this

part of his income, in the same pecuniary position (from an English point of view), as a person having half his property freehold, and the other half on perpetual lease at a rental corresponding to the present natural price or hire of the soil. The Zumeendar is, thus far, exempt from any taxation at all, and he has no Poor Rates nor Tithes to pay.

It may, perhaps, be necessary to notice, in order to show that, in this hypothetical statement, the particulars of his position as to Rent of Land have not been exaggerated, that we might have supposed the whole of the real property from which this 1,000*l.* per annum is derived, to be exempt from any Land-Tax. For it is well known that large tracts of land in India do not pay one farthing of revenue to the government, as the acts of all previous rulers have been respected and confirmed in their grants of land as *Enams*, or gifts, *Maaffees* and *Lakhurauj*, or lands exempted from revenues, Jagheers or lands held on military or feudal tenure.

Next, as to the second item of his income, viz.: 1,000*l.* from Interest on the territorial debt of India; and as to the remaining third item of 1,000*l.* income from interest on loans and railway shares it need scarcely be observed that, with the exception of some trifling deed stamps on the Mortgages and transfers, the Revenue of India takes no part of this Income.

If he smokes Tobacco, the government receive no tax. If he has a hundred servants, no assessment is made upon him. His carriages and horses are free from any impost.

What then does he contribute, in the shape of direct and indirect taxation, to the Revenue? The answer is, that (1) upon the Salt consumed in his house, he contributes to the amount of a few shillings in the year;—(2), that if he indulges in drinking spirituous liquors, the shopkeeper who has to pay for a spirit license or monopoly, charges him a somewhat increased price, so as to make the tax fall upon him as a consumer.—And these make up the sum total of his contributions, and instead of some stimulus to exertion being imposed upon him by the government placing a moderately increased burden of taxation at his charge, he is left scot-free; and the better off he is, the more does he consume of the untaxed commodities of the country, and the less does he contribute in proportion to his share in its industrial progress, and in its general wealth and resources.

If this be not a disturbance of the equity and proportionality of taxation, we shall have difficulty in discovering what is so. And, if it be such a disturbance, the proposition is established that direct taxation is too much neglected in India.

(5). Salt-Tax.—This is the only tax universally felt throughout India. There has been much controversy at all times respecting it, and of too complex and lengthy a character to admit of any discussion here. The difficulties attendant on a clear comprehension of its

effect on the consumption and price of Salt, have, however, been much lessened by the recent inquiry instituted by the government of India.

It is not long since an elaborate Report on the Manufacture and Sale of Salt, and on the Tax thereon in British India, was laid before Parliament. This Report, dated Nagpore, 24th May, 1856, is from Mr. George Plowden, Commissioner of Inquiry on Salt. It professes to embrace the whole subject of the supply of Salt for every part of British India, and to be fitted for a complete text book of reference. The contents, including appendices, take up more than a thousand folio pages.

The following are some of the most important of Mr. Plowden's conclusions (see page 218 of Report):—

"The Salt Tax is the only tax, direct or indirect, of any description, which labourers, and other poor people, in India, are *obliged* to pay.

"The argument that Salt is the only condiment an Indian labourer consumes with his food, which is of such a nature that without Salt it would be intolerably insipid, is a mistake of fact.

"The Indian labourer, when the facts of his case are ascertained, is proved to be much more fortunate in the fiscal system under which he lives, than the English labourer.

"The whole of the evidence on both sides of the question of monopoly goes to this, that it is impossible to point out any equally productive source of revenue, in India, less objectionable, all things considered, than a moderate Salt Tax.

"The Salt Tax, even at its present high rate in Bengal, is not, all things considered, 'a heavy and grievous burthen' to the labouring man, or to any one else living under the protection of the British Government.

"At the same time, the tax is positively too high, even at its present reduced rate, and apart from financial considerations, it is very desirable that further reductions should be made.

"If any reduction be made, it should be a reduction of eight annas per maund at one leap."

The space at command absolutely forbids our entering upon any review of the Statistics contained in Mr. Plowden's very important and voluminous report. A few words are, however, desirable, and upon the conclusions above cited, particularly as to the last two paragraphs upon certain suggested further reductions in the tax. These read as if some explanation were needed to reconcile them with the other conclusions which precede them. Without such explanation, the meaning of the Commissioner would seem to be the advocacy of reduction simply on the general ground (common to most kinds of taxation) that in the hypothetical event of the finances admitting of reduction without detriment to the requirements of the revenue, that course ought to be adopted.

As the progress and proportions of this Tax to the total Revenue of India at different periods can be easily and conveniently stated, from the tables illustrating this part of our inquiry, I here annex them.

Salt Tax.—Whole of India.

Period.	Dates.	Salt-Tax. Average *Annual* Revenue.	Ratio to Total Revenue from all Sources.
		£	Per Cent.
5 Years	1792– 3 to 1796– 7	1,207,000	14·93
,,	1797– 8 ,, 1801– 2	1,188,000	12·10
,,	1802– 3 ,, 1806– 7	1,589,000	11·09
,,	1807– 8 ,, 1811–12	1,785,000	11·14
,,	1812–13 ,, 1816–17	1,882,000	10·92
,,	1817–18 ,, 1821– 2	2,256,000	11·25
,,	1822– 3 ,, 1826– 7	2,603,000	11·87
,,	1827– 8 ,, 1831– 2	2,590,000	12·03
,,	1832– 3 ,, 1836– 7	2,036,000	9·72
,,	1837– 8 ,, 1841– 2	2,593,000	12·37
,,	1842– 3 ,, 1846– 7	2,798,000	11·65
,,	1847– 8 ,, 1851– 2	2,438,000	9·14
4 ,,	1852– 3 ,, 1855– 6	2,677,000	9·17
60 ,,	1792– 3 ,, 1851– 2	2,080,000	11·26
64 ,,	1792– 3 ,, 1855– 6	2,118,000	11·07

It is satisfactory to observe from these figures that the Salt Tax, in its ratio to the total raised from other branches of Revenue, has been gradually decreasing.

(6). Opium Revenue.—The progress of this branch of the Revenue of India is shown in the annexed figures:—

Opium Revenue.—Whole of India.

Period.	Dates.	Opium. Average *Annual* Revenue.	Ratio to Total Revenue from all Sources.
		£	Per Cent.
5 Years	1792– 3 to 1796– 7	264,000	3·27
,,	1797– 8 ,, 1801– 2	312,000	3·18
,,	1802– 3 ,, 1806– 7	579,000	4·04
,,	1807– 8 ,, 1811–12	767,000	4·79
,,	1812–13 ,, 1816–17	958,000	5·56
,,	1817–18 ,, 1821– 2	1,090,000	5·44
,,	1822– 3 ,, 1826– 7	1,641,000	7·47
,,	1827– 8 ,, 1831– 2	1,747,000	8·12
,,	1832– 3 ,, 1836– 7	1,677,000	8·00
,,	1837– 8 ,, 1841– 2	1,547,000	7·38
,,	1842– 3 ,, 1846– 7	2,965,000	12·33
,,	1847– 8 ,, 1851– 2	3,840,000	14·50
4 ,,	1852– 3 ,, 1855– 6	4,943,000	16·91
60 ,,	1792–93 ,, 1851–52	1,449,000	7·85
64 ,,	1792–93 ,, 1855–56	1,667,000	8·71

It is thus evident that the proportionate importance of the government opium monopoly, as contrasted with the aggregate of other sources of revenue, has increased fivefold in the 64 years, ending in 1856.

No item of Indian Revenue has been so much inveighed against, by foreign as well as by home opponents of the policy of Great Britain in the East, as the Opium revenue.

It is contended that it is iniquitous to derive a revenue from the sale of a drug prejudicial to the health, and to the physical and moral condition of the Chinese who use it and pay the whole of the tax; but it is a matter of fact that, notwithstanding Imperial edicts and prohibitions, opium is largely cultivated in several parts of China, and the native produce is generally supposed to be nearly equal to the amount of Indian Opium imported. It is as erroneous to assert that England is amenable to the charge of forcing this narcotic upon the two or three millions of Chinese opium smokers, whose indulgence is supplied by the opium grown in India, as it would be to assert that France is amenable to the charge of fostering brandy drinking in the countries which import the produce of Cognac. If India were the only country in which opium could be grown, or if France were the only country in which brandy could be distilled, there might be some foundation for each of these inductions; but as the contrary to these propositions is the truth, such inductions are fallacious.

The good side of the opium trade, and the important ends it subserves, are too often quite overlooked by anti-English writers of the "Veuillot de l'Univers" type.

In the first place, the growth of opium in India gives employment and means of subsistence to thousands of persons; native capital and labour are profitably employed in the transit of the product on land and sea; and European manufactured goods are made cheaper in price, and more within the purchasing power of our Indian fellow-subjects. In the next place, there are the benefits which accrue to China through the great help to commerce afforded by the import into China of Indian opium; and besides this, the Chinese are able to devote to cultivation of necessaries of life, that portion of the soil which would be appropriated to the growth of opium, if it were not for their preference of the Indian-grown article.

The commercial advantages require more detailed explanation. We are now exporting from the United Kingdom to the East Indies at the rate of about 13,000,000*l.* per annum of Home Produce. We indulge in the luxury of Chinese tea, and import Chinese silk for home and foreign consumption, at the rate of (together) about 14,500,000*l.* per annum. The Chinese have not yet arrived at a larger development of taste for British manufactured goods than suffices to induce them to import about 2,500,000*l.* per annum. We

have, therefore, to pay them the difference between 14,500,000*l.*, due to them for tea and silk chiefly, and 2,500,000*l.*, due by them for our manufactured goods. We should, therefore, in the present state of the trade, have to remit them 12,000,000*l.* in bullion, were it not that the Celestial Empire has its own wants in the shape of opium, and of raw produce of other kinds indigenous to India.

But India is not a Chinese-tea-drinking, nor Chinese-silk-wearing, country, China, therefore, has to pay India in bullion. At the present rate of the opium trade it would have to pay in this manner more than 7,000,000*l.* per annum. The United Kingdom exports, as stated, about 13,000,000*l.* of declared annual value to India. On the other hand it has certain balances in its favour due by India, including the sums due by the territorial revenues to cover the charges of the Indian government defrayed in England. To meet these, India would have to remit bullion to England, if it were not for the opium trade.

Through the useful medium of this trade, the 7,000,000*l.* described as due from China to India, for Opium, is balanced by the 7,000,000*l.* due from India to England. Instead of the costly, circuitous, and hazardous process of China sending 7,000,000*l.* of her bullion to India; India sending 7,000,000*l.* of her bullion to England; and England sending 7,000,000*l.* of her bullion to China; these three objects are all realized by China taking 7,000,000*l.* worth of Opium from India; and thus (1) lightening the Revenue of British India to the extent of about 4,000,000*l.* per annum, which is the net receipt from opium; and, (2), economizing the use of an aggregate of Twenty-One Millions of bullion, a benefit felt to nearly an equal extent by the three nations concerned; viz., India, China, and the United Kingdom.

(7). Post Office.—The figures of the gross Revenue from this source may be seen on inspection of the Tables K and L. From the Year 1839 to the present time, after the expenses are deducted, a Net deficit has resulted. It requires no more than this to be said, to prove that the Post Office is no burthen on the people of India, even if it were not notorious that the British government following out the successful home plan of penny postage, have extended the benefits of a proportionately lower rate of postage to India.

(8). Stamp Duties.—It is not essential to recapitulate the items of Revenue from this source, save to remark that they have increased in the annual aggregate from 30,000*l.*, in the period 1797-1802, to 529,000*l.* in the period 1852-56.

(9). Customs.—These are raised from certain descriptions of goods passing the frontiers between British India and the Native States, and by Import and Export Duties. All vexatious municipal

customs-duties or tollage, have long ago been abolished. The Customs Receipts have not increased as much as might be expected with the growth of Indian commerce. Whether this has arisen from desirable reductions of duty, or chiefly from a laudable wish to promote the cultivation and export of certain descriptions of raw produce, it is not within the scope of these remarks to enter. The following are the figures showing the progress and retrogression of the gross revenue from this branch:—

Customs Revenue.— Whole of India.

Period.	Dates.	Customs. Average *Annual* Revenue.	Ratio to Total Revenue from all Sources.
		£	Per Cent.
5 Years	1792- 3 to 1796- 7	192,000	2·38
,,	1797- 8 ,, 1801- 2	304,000	3·10
,,	1802- 3 ,, 1806- 7	596,000	4·16
,,	1807- 8 ,, 1811-12	807,000	5·04
,,	1812-13 ,, 1816-17	1,159,000	6·68
,,	1817-18 ,, 1821-22	1,667,000	8·32
,,	1822- 3 ,, 1826- 7	1,663,000	7·58
,,	1827- 8 ,, 1831- 2	1,747,000	8·12
,,	1832- 3 ,, 1836- 7	1,506,000	7·19
,,	1837- 8 ,, 1841- 2	1,418,000	6·76
,,	1842- 3 ,, 1846- 7	1,449,000	6·02
,,	1847- 8 ,, 1851- 2	1,439,000	5·40
4 ,,	1852- 3 ,, 1855- 6	1,611,000	5·52
60 ,,	1792- 3 ,, 1851- 2	1,162,000	6·29
64 ,,	1792- 3 ,, 1255- 6	1,190,000	6·22

(10). Mint Duties.—This, like the Post Office Revenue, is sometimes an item of net deficit. In many years, however, the Receipts, after deducting all charges, have left a handsome contribution to Revenue. The item is not of sufficient moment to require recapitulation here of all the figures which belong to it, in Tables K and L. We may restrict ourselves to noticing that the gross Mint Dues have increased from an average of 8,000*l.* in the period 1792-1797, to an average of 131,000*l.* per annum in the period 1852-56.

(11). Tobacco.—The Revenue from Tobacco only existed for eighteen years between 1836-7 to 1853-4, when it was abolished. It does not appear to have been applied to any part of India except the Madras Presidency. The whole gross Sum raised in the 18 years was 1,437,000*l.* The annual amount varied from 76,000*l.* in the first year of the period, to 63,000*l.* in 1852-3. The figures for the year of its abolition appear in the accounts of the year 1853-4 at

about 9,000*l.* only, but it may fairly be assumed that this was only a balance settlement, or for a fractional period of the year prior to the entire cessation of this source of revenue.

If the use of tobacco were likely to prevail extensively in India, it would be difficult to point out any valid objection to the reimposition of a tax upon an article which, by the consent of the leading countries of the world, is one of the fittest of any for taxation.

(12). MISCELLANEOUS.—This is the last Item of Revenue. It comprises annual Tributes paid by native princes under treaty or otherwise, subsidies from similar sources; and certain miscellaneous items (of revenue rather than of taxation) such as pilotage and other charges of the marine and Dock departments; interest on arrears of revenue; judicial receipts; sales of presents from native princes; &c., &c. The amount of tribute and subsidy from native princes have amounted at various periods to such different sums, that it is obvious much fluctuation has ensued in the amount and proportions to total revenue of this particular and special branch. It is desirable to recapitulate the figures.

Miscellaneous Revenue.—Whole of India.

Period.	Dates.	Miscellaneous Revenue. *Annual* Average.	Ratio to Total Revenue from all Sources.
		£	Per Cent.
5 Years	1792- 3 to 1796- 7	2,315,000	28·64
,,	1797- 8 ,, 1801- 2	3,809,000	38·79
,,	1802- 3 ,, 1806- 7	6,857,000	47·87
,,	1807- 8 ,, 1811-12	7,452,000	46·49
,,	1812-13 ,, 1816-17	3,990,000	23·16
,,	1817-18 ,, 1821- 2	1,392,000	6·94
,,	1822- 3 ,, 1826- 7	1,986,000	9·05
,,	1827- 8 ,, 1831- 2	1,789,000	8·31
,,	1832- 3 ,, 1836- 7	3,059,000	14·69
,,	1837- 8 ,, 1841- 2	1,434,000	6·84
,,	1842- 3 ,, 1846- 7	1,636,000	6·80
,,	1847- 8 ,, 1851- 2	1,977,000	7·40
4 ,,	1852- 3 ,, 1855- 6	1,575,000	5·39
60 ,,	1792- 3 ,, 1851- 2	3,142,000	17·01
64 ,,	1792- 3 ,, 1855 -6	3,043,000	15·90

It is satisfactory to observe that the Revenue is less dependent than it used to be upon fluctuations in this source of income. Whilst on the one side the British government receive Tributes and Subsidies from native states, on the other side it makes allowances to native states.

The following represents, approximately, the balance between

payments and receipts of this nature in the year ended 30th April, 1856:—

Receipts.

	£
Tributes from various States (*Bengal*)	101,000
,, Peishcush and Subsidies (*Madras*)	323,000
,, and Subsidies (*Bombay*)	75,000
Total	499,000

Payments.

Stipends, Pensions, Charitable and other Allowances, and Assignments paid out of the Revenues in accordance with Treaties or other engagements—

Bengal (including Coorg and Nagpore, the Eastern settlements)	£323,000
North-Western Provinces (including allowances to the Ex-Royal Family at Delhi, amounting to 333,192*l.* per annum; and payments in the Cis and Trans-Sutlej States)	381,000
Punjab, Pensions, Allowances, &c.	105,000
Madras, ,, ,,	302,000
Bombay, ,, ,, (including Sinde and Sattara)	134,000
Total	1,245,000

Thus, it appears that against the total tribute and subsidies received by the British government from native princes and states, and amounting to about 500,000*l.*, there are payments of pensions and allowances made by the British Government to native princes and states, amounting to about 1,250,000*l.*, leaving a balance against the territorial revenues of British India, of about 750,000*l.* There is ground, however, for believing, that in consequence of the rebellious conduct of the ex-royal family at Delhi, and of other native princes, the net adverse balance upon this Item may now be taken at under 500,000*l.* per annum.

APPENDIX.

TABLE N.

BENGAL COLLECTORATES, AREA, POPULATION, *and* LAND REVENUE, 1855-56. (*Including Collectorates geographically situate in other Presidencies, but comprised financially in the Bengal Accounts*).

Divisions and Districts.	Area. (Approximate.)	Population. 1855-6. (Approximate.)	Land Revenue. 1855-6.
BENGAL PROPER.*	Sq. Miles.	Millions.	Millions. £
1. Backergunge	3,794	0·734	0·109
2. Bagoorah	2,160	0·900	0·022
3. Do. Deputy			0·040
4. Burdwan	2,224	1·854	0·311
5. Do. Deputy			0·043
6. Chittagong	2,717	1·000	0·080
7. Cooch Behar (see No. 58)	....	....	0·007
8. Dacca	1,960	0·600	0·048
9. Dinagepore	3,820	1·200	0·176
10. Hooghly	2,007	1·521	0·122
11. Jessore	3,512	0·382	0·117
12. Moorshedabad	1,856	1·045	0·129
13. Mymensing	4,712	1·487	0·083
14. Nuddea	2,942	0·299	0·120
15. Purnea	5,712	1·600	0·100
16. Rajeshahye	2,084	0·671	0·105
17. Rungpore	4,130	2·559	0·111
18. Do. N. E.			0·002
19. Sylhet	8,424	0·380	0·043
20. Tipperah	4,850	0·807	0·098
21. Twenty-Four Pergunnahs	....	....	0·161
22. Beerboom, Deputy	3,114	1·041	0·076
23. Bullooah, Deputy	(incld. in 20)	0·600	0·067
24. Calcutta, Deputy	(do. in 21)	....	0·003
25. Furreedpore	2,052	0·855	0·004
25. Maldah	1,288	0·431	0·027
26. Pubnah	2,606	0·600	0·036
27. Maunbhoom	(see No. 58)	....	0·008
28. Darjeeling	(do.)	....	0·003
	65,964	20·566	2·251

* Under the permanent settlement of 1793.

TABLE N.—*Continued.*

Divisions and Districts.	Area. (Approximate.)	Population. 1855-6. (Approximate.)	Land Revenue. 1855-6.
	Sq. Miles.	Millions.	Millions. £
BEHAR PROVINCE.			
30. Behar	5,694	2·500	0·154
31. Bhaugulpore	7,803	2·000	0·059
32. Dhurrumpore	(see No. 58)	....	0·030
33. Patna	1,828	1·200	0·119
34. Sarun	6,394	1·700	0·182
35. Shahabad	4,403	1·600	0·140
36. Tirhoot	6,114	2·400	0·166
37. Monghyr, Deputy	3,592	0·800	0·076
38. Hazareebaugh	(see No. 58)	....	0·006
39. Singbhoom	2,944	0·200	0·002
40. Sumbulpore	4,693	0·274	0·010
41. Lohaduggur	(see No. 58)	....	0·005
	43,465	12·674	0·949
ORISSA PROVINCE.			
42. Balasore	1,876	0·556	0·037
43. Cuttack	4,829	1·000	0·083
44. Pooree			0·044
45. Hidgelee	5,029	0·666	0·038
46. Midnapore			0·142
28(*a*). Maunbhoom	(see No. 58)	....	0·001
47. Puttaspore	(do.)	....	0·007
	11,734	2·222	0·352
PROVINCES UNDER THE GOVERNOR-GENERAL IN COUNCIL.			
48. Assam	24,531	0·750	0·079
49. Arracan	32,250	0·540	0·071
50. Cachar	4,000	0·060	0·007
51. Tenasserim Provinces	29,168	0·115	0·024
52. Pegu and Martaban do.	32,250	0·570	0·182
53. Coorg Territory (Madras)	2,116	0·136	0·017
54. Nagpore do.	76,432	4·650	0·423
55. Oude do.	25,000	5·000	0·212
56. Eastern Settlements	1,575	0·202	0·095
	227,322	12·023	1·110
57. Resumed Lands in Bengal, Behar, and Orissa	(see No. 58)	....	0·012
58. South-West Frontier and other Districts, the Area and Population of which are not given in the above list	45,833	4·505	....
Total, Bengal Collectorates	394,318	51·990	4·674

TABLE O.

NORTH-WESTERN PROVINCES, COLLECTORATES, AREA, POPULATION, *and* LAND REVENUE, 1855-56.

Divisions and Districts.	Area. (Approximate.)	Population. 1855-6. (Approximate.)	Land Revenue.
	Sq. Miles.	Millions.	Millions. £
DELHI DIVISION.			
1. Bhuttee	3,017	0·113	0·016
2. Delhi	790	0·436	0·046
3. Goorgaon	1,939	0·662	0·107
4. Hissar	3,294	0·331	0·045
5. Paneeput	1,270	0·389	0·082
6. Rhotuck	1,340	0·377	0·063
	11,650	2·308	0·359
MEERUT DIVISION.			
7. Allyghur	2,152	1·135	0·197
8. Bolundshuhur	1,824	0·778	0·107
9. Dhera Dhoon	673	0·032	0·004
10. Meerut	2,200	1·135	0·169
11. Mozuffernuggur	1,646	0·673	0·112
12. Suharunpore	2,162	0·801	0·108
	10,658	4·564	0·697
AGRA DIVISION.			
13. Agra	1,865	1·002	0·161
14. Etawah	1,677	0·611	0·127
15. Furruckabad	2,123	1·065	0·135
16. Muttra	1,613	0·863	0·168
17. Mynpooree	2,020	0·833	0·127
	9,298	4·374	0·718
ROHILCUND DIVISION.			
18. Bareilly	3,119	1·378	0·178
19. Bijnour	1,900	0·696	0·119
20. Budaon	2,402	1·019	0·112
21. Moradabad	2,699	1·138	0·136
22. Shajehanpore	2,308	0·986	0·106
	12,428	5·217	0·651
ALLAHABAD DIVISION.			
23. Allahabad	2,788	1·380	0·213
24. Banda	3,010	0·744	0·159
25. Cawnpore	2,348	1·175	0·213
26. Futtehpore	1,583	0·680	0·143
27. Humeerpore	2,242	0·549	0·114
	11,971	4·528	0·842

TABLE O.—*Continued.*

Divisions and Districts.	Area. (Approximate.)	Population. 1855-6. (Approximate.)	Land Revenue.
	Sq. Miles.	Millions.	Millions. £
BENARES DIVISION.			
28. Azimghurh	2,516	1·653	0·150
29. Benares	996	0·852	0·091
30. Ghazeepore	2,181	1·596	0·150
31. Goruckpore	7,340	3·088	0·212
32. Jaunpore	1,552	1·144	0·125
33. Mirzapore	5,152	1·104	0·084
	19,737	9·437	0·812
SAUGOR DIVISION.			
34. Hoshungabad	1,916	0·243	0·036
35. Nursingpore	501	0·255	0·031
36. Jubbulpore	6,237	0·443	0·052
37. Saugor	1,857	0·306	0·071
	10,511	1·247	0·190
	86,253	31·665	4·269
DISTRICTS.			
38. Ajmere	2,029	0·225	0·037
39. Jhansi 40. Jaloun	4,405	0·376	0·067 0·099
41. Kumaon	6,962	0·606	0·021
42. Nimar	302	0·025	0·003
CIS AND TRANS-SUTLÉJ.			
43. Umballah	1,832	0·782	0·044
44. Ferozepore	2,545	0·476	0·042
45. Loodiana	1,377	0·528	0·072
46. Simla	....	....	0·002
47. Thanesur	2,336	0·497	0·041
48. Hoshyapore	2,204	0·845	0·124
49. Jullundur	1,381	0·709	0·111
50. Khangra	3,207	0·719	0·067
	28,580	5·788	0·730
Total, North-Western Collectorates	114,833	37·453	4.999

TABLE P.

MADRAS COLLECTORATES, AREA, POPULATION, *and* LAND REVENUE, 1855-56.

Divisions and Districts.	Area. (Approximate.)	Population. (Approximate.)	Land Revenue.
	Sq. Miles.	Millions.	Millions. £
1. Ganjam	5,758	0·927	0·106
2. Vizagapatam	4,690	1·254	0·128
3. Rajahmundry	4,501	1·012	0·211
4. Masulipatam	4,711	0·521	0·112
5. Guntoor	4,752	0·570	0·151
6. Nellore	7,959	1·230	0·154
7. Madras City	27	0·720	0·006
8. Chingleput	2,717	0·583	0·081
9. Arcot, North Division	6,580	1·486	0·182
10. ,, South Division	5,020	1·006	0·230
11. Tanjore	3,781	1·676	0·447
12. Trichinopoly	2,922	0·709	0·126
13. Madura	13,545	1·757	0·189
14. Tinnevelly	5,482	1·269	0·232
15. Malabar	6,050	1·515	0·183
16. Canara	7,132	1·056	0·200
17. Coimbatore	8,151	1·154	0·231
18. Salem	7,499	1·195	0·190
19. Cuddapah	13,298	1·452	0·212
20. Bellary	12,101	1·230	0·196
21. Kurnool	3,278	0·273	0·070
Total, Madras Collectorates	129,974	22·595	3·637

TABLE Q.

BOMBAY COLLECTORATES, AREA, POPULATION, *and* LAND REVENUE, 1855-56.

Divisions and Districts.	Area. (Approximate.)	Population. (Approximate.)	Land Revenue.
	Sq. Miles.	Millions.	Millions. £
BOMBAY DISTRICT.			
1. Bombay	18	0·566	0·010
2. Rutnagherry	3,964	0·665	0·078
3. Tannah	5,795	0·875	0·186
4. Surat	1,629	0·493	0·219
5. Broach	1,319	0·291	0·269
6. Kaira	1,869	0·581	0·241
7. Ahmedabad	4,356	0·650	0·188
8. Dharwar	3,837	0·754	0·191
9. Belgaum	5,405	1·026	0·238
10. Poonah	5,298	0·666	0·120
11. Ahmednuggur	9,931	0·996	0·227
12. Sholapoor	4,991	0·675	0·125
13. Candeish	9,311	0·778	0·210
	57,723	9·016	2·302
SINDE DISTRICT.			
14. Kurrachee	19,240	0·321	0 061
15. Hydrabad	26,760	0·703	0·104
16. Shikarpore	11,532	0·650	0·123
Frontier District	2,147	0·043	....
17. Thur and Packur	3,920	0·051	0·003
	63,599	1·768	0·291
SATTARA PROVINCE.			
18. Sattara	10,222	1·006	0·253
Total, Bombay Collectorates	131,544	11·790	2·846

TABLE R.

PUNJAB COLLECTORATES, AREA, POPULATION, *and* LAND REVENUE, 1855-56.

Divisions and Districts.	Area. (Approximate.)	Population. (Approximate.)	Land Revenue.
	Sq. Miles.	Millions.	Millions. £
LAHORE DIVISION.			
1. Umritsur	2,024	0·884	0·098
2. Goojranwalla	3,752	0·553	0·051
3. Goordaspore	1,675	0·787	0·096
4. Lahore	2,826	0·592	0·034
5. Sealkote	1,350	0·642	0·077
	11,627	3·458	0·356
JHELUM DIVISION.			
6. Jhelum	5,350	0·429	0·071
7. Rawulpindee	5,996	0·554	0·071
8. Shahpore	3,500	0·262	0·029
9. Gujerat	1,916	0·518	0·054
	16,762	1·763	0·225
LEIA DIVISION.			
10. Dhera Gazee Khan	4,000	0·239	0·035
11. Dhera Ismael Khan	4,123	0·362	0·044
12. Khangurh	1,027	0·212	0·044
13. Leia	6,122	0·310	0·047
	15,272	1·123	0·170
MOOLTAN DIVISION.			
14. Jhung	5,718	0·252	0·020
15. Goojaira	4,142	0·308	0·031
16. Mooltan	5,634	0·411	0·058
	15,494	0·971	0·109
PESHAWUR DIVISION.			
17. Hazarah	2,424	0·296	0·016
18. Kohat	2,840	0·101	0·010
19. Peshawur	2,324	0·450	0·068
	7,588	0·847	0·094
Total, Punjab Collectorates	66,743	8·162	0·954

TABLE S.

SUMMARY OF RESULTS.—WHOLE OF INDIA.—*Details in preceding Tables.*—(N) *to* (R) *inclusive.*

Collectorate Accounts.		Approximate Estimate, as per Tables N to R.				Land Revenue for the Year 1855-56.	
		Area		Population.			
For Presidency of—	Including Districts and Countries under the Administration of—	Thousands of Square Miles.	Per Cent. of Total.	*Millions.*	Per Cent. of Total.	*Millions.*	Per Cent. of Total.
I. Bengal	Governor-General of India, Lt.-Governor of Bengal, Governor of Madras (for Coorg only)	394·	47·	52·	39·	4·674	27·
II. N.W. Provinces	Lieut.-Governor of N.W. Provinces	115·	14·	37·	28·	4·999	29·
III. Madras ...	Governor of Madras	130·	15·	23·	18·	3·637	21·
IV. Bombay	Governor of Bombay	131·	16·	12·	9.	2·846	17·
V. Punjab	Governor-Gen. of India	67·	8·	8·	6·	·954	6·
British States....	(*Total*)	837·	100·	132·	100·	17·110	100·

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FREE THOUGHTS

ON THE PROPOSED

BANK OF INDIA,

IN

A LETTER

TO THE

PROVISIONAL BOARD OF DIRECTORS.

BY A FRIEND.

Liverpool:
PRINTED BY JAMES BELL, 23, LORD STREET.

1837.

332.10954

FREE THOUGHTS, &c.

GENTLEMEN,

I have been favored with the perusal of a variety of manuscript documents, relative to your proposed Bank, and some pamphlets written in favor of and against the measure generally, or particular branches of business, which it is supposed the Bank may enter into, or to which you are pledged.

I am not connected with India, nor have I any particular acquaintance with Indian affairs. Having, however, some knowledge of the practice and principles of Banking, the friend who supplied me with these papers has requested me to give my opinion upon the various questions, agitated, chiefly with reference to their bearing upon the grand principle laid down in the 8th Article of the "Plan for the Bank of India," dated 20th July, 1836, viz.—

"The Bank of India to confine its business to Banking exclusively."

The questions most controverted appear to be:—

1st, Whether British Capital is wanted in India for Banking purposes?

2nd, Whether the Bank of India ought to act as Collector of the Company's Revenue, or as Treasurers for the Company, or as Remitters of the Company's surplus Revenue to England for home charges?

3rd, Whether the Bank ought to engage in Exchange operations, by buying and selling bills and credits in India, on England, or vice versa?

4th, Whether a Board of Directors in London would be competent to the management of its establishment in India, for the benefit of India, and of its own proprietary?

5th, Whether the Bank ought to advance on growing crops of produce, directly or indirectly?

6th, Whether it is sound policy to have Branch Banks scattered throughout India?

Besides these leading questions the following subjects are touched upon:—

Bank of Bengal and other Banks in India.

Indian Houses are Bankers as well as Merchants.

Extension of Banking would be a benefit to India.

Hoarding and burying money.

Quality and quantity of Indian Produce.

Monopoly of the proposed Bank.
Moral and political influence of the Bank,
Advances to the India Government in time of political emergency,
Advances on Bills of Lading.
Advances on shipments outwards.
Influence of the Bank on remittances to British manufacturers.
Monopoly of produce by Indian Houses.
Issue of Notes.

I purpose noticing all these subjects, but with what brevity I may, and before concluding I shall give a few reasons why the following parties ought to support the Bank:—

The British Government.
„ East India Company.
Parties desirous of holding Shares,
British Manufacturers.
The Natives of India.
Indian Houses of undoubted wealth,
Speculators in India Produce who can command letters of Credit.—

I find by the "Plan for the Bank of India," which you have signed as the Provisional Board of Directors, as regards the six subjects most controverted:—

1. You assume that Banking Capital is wanted in India, by your proposal to raise £5,000,000. for that object.

2. That you are silent on the subjects of Collecting the Company's Revenue, of acting as Treasurers to the Company, and of Remitting the Company's surplus Revenue, for home charges.

3. That you are silent as to Exchange operations, but declare in 8th Article, the Bank is not allowed to act in a mercantile capacity, by undertaking the shipment or sale of goods.

4. That the Bank is not allowed to make advances upon landed or other immoveable securities, or upon Growing Crops. (See 8th Article.)

5. That you are of opinion that a Board of Directors in London, would be competent to the beneficial management of its establishments in India, as by 3rd Article, the chief office is to be in London, and the management vested in twenty-four Directors there.

6. That you propose a chief Bank at Calcutta, and Branch Banks at Bombay and Madras—you speak of subordinate Boards of Directors "at other places where Branch Banks may be established," but you do not compromise yourselves to establish Branch Banks at other places than Bombay and Madras.

Your plan does not allude to any other of the various subjects discussed by the supporters and opponents, of the proposed "Bank of India."—You are not responsible for any of the opinions and suggestions of your supporters, upon subjects not named in your plan; neither have your opponents any right, to make their opposition to such opinions, and objections to such suggestions, appear as valid arguments against your "Plan for the Bank of India."

In the "Prospectus of a Bank for India dated London, 12th May, 1836," (with 96 signatures attached, more important for wealth and respectability,

than, perhaps, ever appeared to a similar document) in the 6th Article, there is the following suggestion:—"A Bank properly constituted might supersede the necessity of the *Treasury*,"—"the financial agency at Canton and Madras, and thereby occasion a considerable saving to the East India Company."—"A Bank"—"might"—"not only transact at a moderate charge the *public business*, manage the payment of interest of the *public Debt*, facilitate the *receipt of the Revenue* and its subsequent diffusion, &c., but it might provide the *remittance to Great Britain*, of the sums required there for the *Home charges of the East India Company*.

Your "Plan for the Bank of India" was brought out more than two months after the "Prospectus," from which the above extract is made. You are cautiously silent upon the suggestions therein contained, although the prospectus has your signatures attached. It may, therefore, be fairly presumed that you either have altered your opinions, or entertain doubts as to the expediency of the Bank engaging in the operations therein named; many others of the ninety-six who signed that prospectus may also, on further consideration, have doubts as to the propriety of pursuing those objects.

Those parties who object to a Bank interfering in all, or any of the matters above enumerated, may fairly state their objections, in opposition to those who still continue to suggest that the Bank should aim at such business, but they have no right to assume that the Provisional Board of Directors of the proposed "Bank of India" intend to transact all or any part of such business, and convert such assumption into a reason for attacking the "Plan of the Bank of India." If the silence of the Directors upon these subjects is not evidence that they do not contemplate attempting such business, it is at least evidence that they have not decided upon it.

The same reasoning will apply to the following extracts from letters:—

To the Honourable the Court of Directors of the East India Company. London, 12th May, 1836.

"The meeting was of opinion that a Bank formed on such principles would become an instrument of general good, &c., by affording the Company facilities and advantages in their future *financial arrangements*."

To the Right Honourable Sir John Cam. Hobhouse, Bart., President of the Board of Control, &c. &c. &c.

"All the advantages which, whether as it regards this country, India, or the future *financial arrangements* of the East India Company, we anticipate from the Establishment of the proposed Bank," &c.

To the Right Honourable Thomas Spring Rice, Chancellor of the Exchequer. London, 21st June, 1836.

"Nor will it escape observation, that such an establishment must prove most serviceable to the East India Company, as a safe and easy channel through which the necessary *remittances* to Europe may at all times be regularly effected."

These letters were all written before your plan appeared, you cannot, therefore, in reason be held compromised to the public to make the financial arrangements with the East India Company which they allude to, nor to make the remittances of the Company to Europe.

COLONIAL BANKS.

In the first Article of your plan you propose that a Joint Stock Company be formed, "to be incorporated by Charters from the Crown and the East India Company."

Having mentioned these Charters without any intimation that you entertained any new or particular views respecting the conditions of such Charters, I think it fair to assume that you confirmed the opinions on this subject held by the Projectors, in their letter "To the Right Honourable Spring Rice, Chancellor of the Exchequer," dated London, 21st June, 1836; which letter, according to that addressed by the same parties, on the same day, to James Melville, Esq., Secretary to the Honourable East India Company, "contains a full exposition of the views and intentions of the parties interested"

In the letter to Mr. Spring Rice the Projectors state, with reference to a Charter from the Crown,—

"The object of our present address is to ascertain whether his Majesty's Government will grant the Bank of India a Charter of Incorporation from the Crown of Great Britain, limiting the responsibility of the shareholders, &c., but *without any exclusive privileges*, which it is by no means their desire to seek. Further on they say, "We solicit from Government no more than has so recently been accorded to the Colonial, and other Banking establishments of a similar nature; and "we shall be perfectly ready to comply with *all* the conditions required on such occasions."

In the same letter the Projectors state, with reference to a Charter from the Company,—

"We cannot be thought unreasonable, in expecting to obtain from the supreme Government, so soon as any existing engagements they may be under to the Bank of Bengal will admit, a Charter for India, *on the same terms as the one held by that establishment.*"

It will be well then to examine what there is in the Charter "granted to the Colonial, and other Banking Establishments of a similar nature," or what there is in "the conditions required on such occasions," or in the Charter of the Bank of Bengal, that will throw light upon the subjects, on which your plan is silent, but which are discussed by the supporters and opponents of the Bank.

I have before me "Extracts from a Minute of the Privy Council for Trades and Plantations, 16th July, 1830," on the subject of the Establishment of Banking Companies to promote the commerce and general prosperity of his Majesty's Colonies." Also, "Memorandum of conditions on which the Lords of the Treasury have given their sanction for Charters to Banking Companies in the Colonies." Also, Extracts from Charter of the Colonial Bank.

I find in these three documents the following rules:—

Extracts from Minutes, &c., Article 4th, "That the funds of the Bank should not be employed in loans, or advances upon land or other property not readily convertible into money, &c., but *be confined to what*

are understood to be the legitimate operations of Banking, viz. Advances upon commercial paper, or Government securities, and general dealings in money and bills of exchange."

Memorandum of Conditions, &c., Article 9th, "The Company not to advance money on mortgage of lands or houses, nor to be engaged in trade, *nor to hold lands or goods*, but to confine its transactions to advances on commercial paper, or Government securities, and to dealings in money, bills of exchange, and other Banking business."

Article 3. "The debts and *engagements of the Company not at any time to exceed three times the amount of the capital paid up, with such further sum* as may be *equal* to the deposits with the Bank, in *specie* or *Government paper* and *Indian securities*, or *notes of the Bank of England*."

(N. B. It is presumed the engagements include notes in circulation.)

Article 4. "The promissory notes issued by the Company to bear date from the place of issue, and the notes issued from Branch Establishments to be payable in specie, on demand, at the Branch as well as the principal Establishment."

Article 8. "The discounts or advances on securities, on which the names of any Directors or Officers of the Company may appear as drawers, acceptors, endorsers, or otherwise, not at any time to exceed one-third of the total advances made by the Company."

(N. B.—It is presumed this does not refer to the notes in circulation, but refers to drafts drawn by the Company or bills paid away with the endorsement of the Company.)

Extracts from Charter of the Colonial Bank.

Article 47, "That the said Company should carry on the business of Bankers, by receiving deposits, dealing in bullion, money, and bills of exchange, and lending money on deposits, and in such other ways as are usually practised by Bankers. But it should not be lawful for the Company to lend money on the security of lands, houses, ships, nor to deal in goods, wares, or merchandise, but the said Company might take and accept lands, houses, or tenements, ships, *or other property*, as collateral security."

"The Company may establish Banks in Jamaica, &c., and such other places in the West Indies, and British Guiana, as they should consider expedient, with such Branches in any of the West India Islands, &c. as may be found convenient, and at and from such principal Banks to issue notes payable to bearer on demand, *or otherwise, all the notes* payable at *every Bank* in specie."

"The holders of all notes should be entitled to receive in lieu thereof, at *any* of the said *Branches*, at the option of the managers or agent of the Company, either specie or an order, or bill, on the Colonial Bank, payable in London, at the current Exchange."

From these extracts it will be seen that the Charter to the Colonial Bank differs materially from "the conditions required on such occasions," as granting Charters to Banking Companies in the Colonies.

The restriction to "carry on the business of Bankers, in such other

ways as are usually practised by Bankers," is evaded in the same article by the liberty to take "lands, houses, or tenements, ships, or other property as collateral security," unless the latter clause be understood to mean that "lands, houses, or tenements, ships, or *other property*, are not to be advanced upon in the first instance, but may be subsequently taken as a "collateral security" to cover advances previously made, but which appear to be in jeopardy, not likely to be punctually repaid.

The restriction to issue notes, payable in specie on demand, is annulled in the Charter, by the words "*or otherwise*" immediately following "on demand," and the limitation to pay in specie is not positive, when the notes are presented at a Branch Bank, the manager having the option to pay specie or give "an order on the Colonial Bank, payable in London, at the current Exchange."

The Charter of the Colonial Bank, contains no provision as to limitation of the circulation of notes and other engagements of the Bank, in proportion to paid up Capital, nor any limitation as to the amount of securities, afloat in the hands of the public, "on which the names of any Directors or Officers, of the Company, may appear as drawers, endorsers, acceptors, or otherwise.

These contradictions existing between the "Minutes of Privy Council," and "Memorandum of the Treasury" on the one hand, and the "Charter of the Colonial Bank" on the other, they throw no light on the question as to what you are pledged by your proposal, to be incorporated by Charter from the Crown. We have therefore only to examine what there is in the Charter of the Bank of Bengal, which bears distinctly upon any of the subjects, on which your plan is silent.

The principal features in the Charter of the Bank of Bengal are:—

1st, Paid up Capital of £500,000 or 5,000,000 rupees, with power to increase the same indefinitely.

2nd, Notes payable on demand in specie a legal tender in payment of Customs Duties, and Land Revenue, to the extent of two thirds in the Bengal Provinces only below Benares.

3rd, Issue of notes limited to £2,000,000.

4th, Security lodged with Goverment to ⅓th the amount "of its issues," (query amount of its circulation.) (See Review of reasons for the Establishment of a new Bank in India, by an Indian Merchant page 3,) or "Reservation of cash equivalent to ⅓th of its engagements, payable on demand." (See Martin's, History of the British Colonies, 2nd edition, page 354.)

5th, Has the option of establishing Branches in the Bengal Presidency. (See Review of Reasons, &c. page 3.)

The light obtained from these particulars in the Charter of the Bank of Bengal discovers—

1st, That you wish for liberty to increase your Capital beyond £5,000,000 (N.B. This is stated in your petition to the King for a Royal Charter.)

2nd, That you propose your notes should be a legal tender for Customs Duties, and Land Revenue, in the same proportion as those of the Bank of

Bengal. As regards the Bank of Bengal, this privilege is limited to the Bengal Provinces. You would, of course, ask it in every Presidency in which you established a Bank.

3rd, That you are willing to have your issues of notes limited to four times the amount of paid up Capital.

4th, That you are willing to give security to the India Government to ⅓th the amount of your circulation, or reserve cash to ⅓th the amount of all your engagements, payable on demand, as the case may be with respect to the Bank of Bengal.

5th, That you claim the option of establishing Branches. The Bank of Bengal is limited to Branches in the Bengal Presidency. You would claim the privilege in all the Presidencies.

Having now gone through your plan, and ascertained the points on which you stand committed by avowed declarations or pretensions, I purpose to proceed to examine, in six separate sections, the leading questions most controverted, classifying under each section the various subjects touched upon by your supporters and opponents.

The pamphlets which I shall have occasion to refer to chiefly are the following:—

Remarks on the proposed Bank of India, by an India Merchant.—Glasgow.

Reasons for the Establishment of a New Bank in India, with Answers to the Objections against it.—London.

Review of a Pamphlet, entitled "Reasons for the Establishment of a New Bank in India," &c., by an India Merchant.—Glasgow.

Reasons against the Proposed Indian Joint Stock Bank, in a Letter to G. G. de H. Larpent, Esq., by J. Horsley Palmer, Esq.—London.

As before stated, I am unacquainted with India personally, and shall, therefore, give the authorities I have for any assertion I may make. Those authorities not I, must be responsible for the correctness of their statements. I can only answer for the conclusions I draw from them.

SECTION I.

Is British Capital wanted in India for Banking purposes?

CAPITAL IN INDIA—INDIAN HOUSES BANKERS, AS WELL AS MERCHANTS—OLD AGENCY HOUSES—SHROFFS—JEWS—BANK OF BENGAL—UNION BANK—EXTENSION OF BANKING WOULD BENEFIT INDIA—HOARDING AND BURYING OF MONEY—QUALITY AND QUANTITY OF INDIAN PRODUCE.

I shall consider under this head the general question. Is British Capital wanted in India for agricultural and commercial purposes, and to facilitate her external trade with Great Britain, or other countries?

It will be a strange anomaly if there should exist in India an abundance of Capital for Banking purposes, and a general deficiency of Capital for all other purposes, and would lead to another enquiry—What is the nature of the Banking which attracts so much Capital? Is it such as is beneficial to a country?

The India Merchant in his Remarks, page 3, asserts "that the profits of Banking in India, are under the average returns in this country; the *facts* that the Indian Government Loans bearing only 4 ℘ cent interest, are negotiable at from 1 to 2 ℘ cent. Discount, or at par, that the Banks allow only 4 ℘ cent. on permanent deposits, discount government, and salary bills, at the same rate, and advance money on stock at 5 ℘ cent, *prove* that the rate of Interest on good security is moderate, that *there is Capital waiting more profitable investment in India.*" While again,

"The *facts* that the India merchants supply the French and Americans, with a large amount of the funds employed by them in purchasing the products of India and China, that, at times also, they are necessitated to make their returns to England in the Bullion which has been imported into India, &c. *prove that the British Capital, hitherto embarked in her external trade, is as great as its capacity will admit of,* and consequently that the funds of the new Bank could not be forced into it without displacing an equivalent amount of that now employed by private individuals."

He further proceeds, page 3, "the statements presented by the old agency houses of Calcutta, to their Creditors, illustrate the ruinous consequences which have resulted from *injudicious* attempts to force Capital into employment in India." Page 4, "it is obvious therefore, that before the large mass of additional Capital proposed to be advanced by the new Bank, is required in India, an opening must be made for its employment by removing the existing obstacles to the expansion of external demand for her productions, improving the quality of her cotton, sugar, tobacco, &c.,

encouraging the emigration of practical experienced planters, also removal of the obstacles to her internal advancement, &c., and extending inland communication."

I cannot pass on without asking the Indian Merchant, what sort of readers he thought he was addressing? what capacity he supposed they possessed for reasoning? This *proof*, that "there is Capital waiting more profitable investment in India" than employment in Indian Government securities at 4 ℔ cent. amounts to just as much as if I were to say, there are deposits in Bank of England to the amount of £14,000,000, and in the hands of private Bankers to the amount of many more millions, for which no Interest is allowed, which *proves* that there is Capital in England waiting more profitable investment. In neither the one case or the other, does it *prove* that there is such abundance of Capital in India, that there is more than can be employed at a profit exceeding 4 ℔ cent. or such abundance in England that money is worth nothing.

The *facts* of the India Merchant, that advances to American and French speculators, in India and China produce, and shipments from India to England of specie, "prove that *the British Capital hitherto embarked in her external trade is as great as its capacity will admit of*," may be to him very easy to assert, but by many manufacturers in Glasgow, Manchester, and elsewhere not so easy of admission. They, perhaps, say to themselves, if we consign goods to the West Coast of South America, from whence the returns cannot be expected in less than eighteen months to two years, we get advances by acceptances at three and six months, but if we consign to India and China, from whence returns may be expected in twelve to eighteen months, we get acceptances at six and twelve months. When we get bills from the West Coast of South America, we get them at *sixty days sight*, or if bullion or copper is sent from thence we can draw for our share of it at a short date. We know that there are influential parties in England, (See India Merchants' Remarks, page 9,) who "without the employment of actual Capital, lend their credit to the American and French traders;" and that these traders give their bills to our India agents, in exchange for produce shipped, but these bills never come to us: they go to the London or other correspondents of our India friends, and we receive a bill on these same correspondents *at six months sight*. These *facts* prove to us that the India or London houses, we deal with, raise Capital upon their *credit*, founded upon our Capital, and which is employed in India, at a high rate of Interest. We are therefore, not at all convinced that "the British Capital hitherto embarked in her (India) external trade, is as great as its capacity will admit of." We know that if our India agents, would make us advances at a shorter date, and would take their French and American bills to a "Bank of India" and get them discounted, and send us home drafts of such Bank, on a Bank in England, at sixty days or ninety days sight, we should have a much more substantial proof, than all the logic of the India Merchant affords, that the British Capital "embarked in the external trade of India, was as great as its capacity would admit of."

The next assertion of the India Merchant, "that it is obvious therefore that before the large mass of additional Capital, proposed to be advanced by the new Bank, is required in India, an opening must be made for its employ-

ment," isnot half so obvious as that, he has put the cart before the horse. When, by means of Indian Capital,

Inland communication is extended,

Existing obstacles to the expansion of external demand, for the productins of India are removed,

The quality of her cotton, sugar, tobacco, &c., are improved,

And the immigration of practical experienced planters, is encouraged,

Then will India have much less need for the "large mass of additional Capital, proposed to be advanced by the new Bank."

The Bank of India proposes to employ a large mass of Banking Capital, in supplanting or assisting the Capital now employed in Banking and other objects in India, and diverting it to effect those improvements which, in the opinion of the India Merchant, are to be effected first, without calling in the aid of additional Capital. The Capital which shall be employed in those improvements, will want other employment after they are effected. It would be idle to call in additional Capital then.

The India Merchant, in his Review &c. page 5 says, "The void caused by the failure of the six old houses has been filled" &c. "*All the concerns* which these houses carried on have been taken up by their successors, and the East India Company's immense commercial undertakings besides; a convincing proof that the capital and enterprise of the mercantile community of India is commensurate to the profitable employment of it."

India must be a very extraordinary country according to this India Merchant. Here we have his assertion that "the capital and enterprise of the mercantile community of India is commensurate to the profitable employment of it." We have previously had his assertion that "there is Capital waiting more profitable employment in India" than investment in Government securities at 4 ℔ cent., and yet that

The inland communications of India require extension,

Immigration of experienced planters requires encouragement,

The quality of India cotton, sugar, tobacco, &c., requires improvement.

Will none of these objects pay more than 4 ℔ cent. for this Capital waiting employment? Is there some peculiar impediment that Capital cannot be employed in the articles of produce here named, and yet has been successfully employed in indigo and shell lac? And how can it be that when Capital seeking employment at 4 ℔ cent. shall have effected the above-named objects "an opening will be made for the Capital of the Bank of India," which Capital, the India Merchant must be aware will not be advanced without a reasonable prospect of 10 ℔ cent. and upwards, as a dividend clear of the expenses of management. No man in England can understand this. Gentlemen, you ought all of you to go to India to learn your business.

The India Merchant, in his Review page 18, admits that *the want of "skill and capital"* in India is the *effect* of bad government. He will not admit they are the *cause* of India not attaining the highest rank as a mart for cotton, silk, sugar, indigo, pepper, coffee, &c. Bad government, &c., is with him the *cause* and the want of skill and capital in raising produce, *the effect*, and the effect of that effect, adopting his mode of stating the question, is

that "the capabilities and productive industry" of India have been paralyzed. It is enough that he admits, page 19, there is "any want of skill and capital in that country."

He objects to your Bank, as placing the monetary business of India under the irresponsible power of another great Chartered Corporate body, with privileges, &c., that "would enable it to exercise an absolute control over the commerce of India &c." He is, therefore, objecting to a phantom of his own creation, or is confounding the *suggestions* of some of your supporters with your "Plan of the Bank of India."

In spite, however, of all he says about the abundance of Capital in India, and British Capital, to work the *external* trade of India he says in his Remarks page 8, "In concluding these objections to the Bank of India, I trust they will not be understood as discouraging the judicious transmission of Capital to that country, or the extension of her public Banks." And in his Review, page 19, he says, "Many have done so (allowed their names to be placed on the list of Directors, or agreed to the Prospectus,) from the conviction that the extension of the Banking system of India, on sound and legitimate principles, would benefit that country, and so it unquestionably would."

You have asserted your intentions to conduct your Bank on sound and legitimate principles, and I trust you will conciliate the support of "an India Merchant, who exhibits talent and energy that render him no mean opponent, and would make him a valuable friend.

Mr. J. Horsley Palmer asserts boldly, in his "Reasons against" the proposed Bank, page 6,

"There is an abundant Capital in India to supply all the existing channels for its employment."

Page 7. After stating, "that the former depositors of money with the fallen (Agency) houses, may not be disposed to repeat the trial hereafter in the same direction, though tempted by a high rate of interest," he goes on to say; "Every other kind of void (that is, excepting a place for deposits) is filled up by the mercantile houses now in existence, and I have not heard of any want of accommodation existing."—Page 19. He admits the former great houses of Agency at Calcutta "had near £20,000,000 of Capital in their hands."—Page 27. He says, "You cannot mean to contend that the actual Capital of India is so deficient as to stand in need of the addition of two or three millions sterling to put the productive powers of India into motion."—Page 28. "To imagine that out of the accumulated wealth of the whole Indian Empire, an amount of two or three millions sterling, cannot be collected for the purpose of forming a Bank, is really a proposition too absurd to be entertained for a moment; and, page 29, he supposes "a body of proprietors on the spot (that is, in India) able and willing to furnish the *modicum* of Capital you propose, for a *modicum* it is with reference to the whole Capital of India."

These are bold assertions of Indian wealth, of Indian Capital; but where are the proofs? Hear what he says, page 28, "Of what does Capital consist? Not of gold and silver alone, but of every species of created property." Look at

The extent of the public debts of India,
The capital embarked in agriculture,
And every species of fixed property; also,
The extent of the commerce, foreign and domestic, carried on by Indian Capital; and, further,
The sums which have at various times been advanced to the Company, by way of loan, in single years.

Here is a great parade about a question of £3,000,000 or £5,000,000 of money, but to what does it all amount? The Indian debt of £45,000,000, and the loans which, in single years have been made to the East India Company, do not answer the question I am investigating; Is British Capital wanted in India for Banking purposes? The Capital embarked in agriculture in India, is a sorry pittance for so large a territory, as appears by the statements of some parties as conversant with the affairs of India as Mr. Palmer; every species of fixed property is contemptibly small as compared with the extent of territory, and number of inhabitants; (which is the only comparison that can be made;) and the extent of her commerce, of £12,500,000 Exports, and £7,500,000 Imports, leaves little for boasting or congratulation, as the total Foreign Commerce of 100,000,000 souls occupying upwards of a million square miles, or a territory twenty times the size of England.

Mr. Palmer, however says, page 3, "It is far from my intention to oppose the extension of Banks in India, embracing the management of the *deposits* of Government and individuals."—page 15, "I have no desire to oppose any plan which may be limited to a proper extension of the system of internal Banking through the Company's territories," and in page 29, he proposes as a remedy for the wants of India, "an extension of the Bank of Bengal, with similar establishments formed at the other Presidencies."

It appears very strange that until the Bank of India was projected, and the India agency houses became alarmed, lest in the execution of your project, you should touch their profits on Exchange, and become so powerful as to establish a Monopoly, it had not been discovered by any of your opponents, with all their profound knowledge of India, that she wanted more Banks, and Banking Capital, which now they are free to admit; only exclaiming—let it be *internal* Banking, do not touch *external* trade, spare our Exchanges, and our bills, at six months sight.

It is somewhat ludicrous, the affectation of Mr. Horsley Palmer, in speaking of £3,000,000 as a *modicum*, a mere trifle of Capital, almost contemptible to talk about,—does he forget that the *Rest* of the Bank of England is less than £3,000,000, and yet with this, and £6,000,000 of her Banking Capital locked up in Dead Weight, not available for Banking purposes, she rules as a despot amongst Bankers, and makes our richest merchants dread her frowns, because she wields the power of £17,000,000 circulation, and £13,000,000 deposits.

Mr. Palmer, as well as "an India merchant" is obliged to admit, page 6, "that there is great room for improvement in the quality of some of the articles produced" in India, and that "nothing indeed can cheapen production, but the introductionof improved processes," with bad taste he adds,

"this is not to be effected by *merely* adding a little to the quantity of money;" no one says or said, that "*merely* adding a little money," will improve the processes of production, or the quality of the article produced; but will Mr. Palmer point out in what country these things can be done, "*merely without* adding a little money?" He says, page 6, "this can only be accomplished by individual skill and enterprise:" will skill and enterprise produce these effects without Capital? and what so effectually as a little money commands individual skill and enterprise, and secures their continuous exertion in the course of improvement?

Mr. Palmer's pamphlet is written with ability and caution, but it appears to me, he is satisfied, an additional Banking Capital, and more Banks would benefit India, by assisting in the developement of her resources and increasing the facilities of her internal trade; he has been alarmed at some of the *suggestions* of his friend Mr. Larpent, lest they should be adopted by you. Mr. Palmer must be aware that your proposed Bank, could materially assist and benefit the *external* commerce as well as *internal* trade of India, provided its operations were limited to the grand principle to which you are pledged by the 8th Article of your plan, viz:—

"The Bank of India to confine its business to Banking exclusively."

Although your "Plan of the Bank of India" be dated subsequent to the "Prospectus of a Bank for India," and is your only formal declaration, as the provisional board of Directors, it is evident by the writings of both supporters and opponents, that they are under the impression you mean to carry out the propositions stated in the latter document, several of which are incompatible with the 8th Article of your plan. I cannot help believing that if you were to declare more fully, that you had renounced all intention of transacting any business except *Banking exclusively*, you might number Mr. J. H. Palmer, and others now your opponents, amongst your willing supporters.

In answer to the assertions of the superabundance of Capital in India, made by "an India Merchant," and of "an abundant Capital to supply all the existing Channels for its employment," made by Mr. Palmer, I shall, as I find them in documents before me, quote the assertions and opinions of persons who have resided in India.

Extracts from evidence given before Committees of the two Houses of Parliament, on the India and China Trade.

Mr. Holt Mackenzie's evidence:—

"Skill and capital, and character, and credit, which create capital, should be invited to the country, not repulsed from it. The establishment of Joint Stock Societies for beneficial ends, should be encouraged. The cotton of India is bad, and from experiments lately made, there is no doubt if good seed was procured that beautiful cotton might be produced."

Mr. Bracken's evidence:—

"The first step to an improvement in the quality of Indian produce, must be an entire change. Skill, capital and enterprise, should be invited by the utmost possible encouragement. Cotton may come from America to India, it has come in small quantities, (query cotton plants or cotton seed)

and the cotton of the country has improved in some degree, and may improve more."

Mr. Crawford's evidence:—

Is to the same effect as Mr. Bracken's, he enumerates the following articles as most likely to reward the application of capital and skill:—"Opium, Raw Sillk, Indigo, Cotton, Tobacco, Coffee, Tea, Cocoa, Sugar, Rice, Dying Drugs, Coal, Salt, Saltpetre, Barilla."

He says it is only necessary to cast the eye over a common London price current to be satisfied of the general inferiority of the commercial products of India, clearly originating in the rude and imperfect agricultural and manufacturing processes by which they are prepared.. When the Capital invested, costs the miserable peasant who prepares them, from 24 to 60 ℔ cent. under the the name of Interest, no other result could be reasonably expected.

India, with very partial exceptions, may be described as a country without enclosures, roads, bridges, or navigable canals.

Even its artificial irrigation, upon which the very existence of the people depends, is in a most rude and imperfect state.

One of the greatest inconveniences which the commerce of India sustains, arises from the absence of substantial Banking houses, and of a good paper currency.

In cotton and sugar the investment of fixed Capital, would be much greater than in Indigo.

Mr. Rickard's evidence:

Extract from a letter from Dwackanaut Tagore. "I have found the cultivation of Indigo, and residence of Europeans have considerably benefitted the country and the community at large."

Opinion of Ram Mohum Roy:—

"I fully agree with D. T. I have found the natives residing in the neighbourhood of Indigo plantations, evidently better clothed and better conditioned than those who lived at a distance from such stations.

Summary of evidence respecting Indigo:

Importation from India, commenced forty years ago. The average quantity of exportation is nine million lbs. There is none exported from Bombay, although the soil and climate are suited for it.

The culture of Indigo has increased the value of land greatly. It has raised the price of labour, and, therefore, improved the condition of the people, as is seen by their being better housed and clad.

The introduction of Indigo has given great facilities to Government for the collection of the revenue.

The great extension of the manufacture, of late years, is, no doubt, to be ascribed to British enterprise and capital.

Dr. Wallick's evidence:—

"It is my opinion, that the justly celebrated Sea Islands cotton is actually in cultivation in several places in India; but owing to the manner of husbandry amongst the natives, it very soon loses all its principal characters for goodness, and returns to the quality of the original wild species.

A native of India will never exert himself beyond what is necessary

to procure the minimum of profit. To this it is owing that the cotton plant is almost always reared as an annual in India, whereas in America and the Leeward Islands it is triennial.

J. Braddick's evidence:—

"European Capital having succeeded in the cultivation of fine cotton fit for the manufactures of England, in almost every country which can, with any fairness, be compared with Bengal, or any part of British India. Through European capital and skill, I conceive there can be no ground whatever for believing, but that the same means shall succeed in British India.

After perusing this Evidence, I cannot lend my credence to the assertion of "An India Merchant," in Remarks, &c., p. 3., "that there is capital waiting more profitable investment in India" (than Government Stock) —or p. 5, "that before the large mass of additional Capital proposed to be advanced by the New Bank, is required in India, an opening must be made for its employment,"—or to the "convincing proof," in his Review, &c., p. 5, "that the Capital and enterprise of the mercantile community in India, is commensurate to the profitable employment of it."

I am consequently equally incredulous of the assertion of Mr. Palmer, in his "Reasons, &c." p. 6: "There is an abundant Capital in India to supply all the existing channels for its employment."

My answer then to the question at the head of this section is: there is abundant proof that British Capital *is* wanted *in India* for Agricultural and Commercial purposes, and to facilitate her external trade to Great Britain and other countries.

The next question I proposed for your consideration was: although there should be "a general deficiency of Capital for all other purposes," is there an abundance for Banking purposes? and if there be, "What is the nature of the Banking which attracts so much Capital?" "Is it such as is beneficial to a country?"

An "India Merchant," p. 2, names four Banks in India. Bank of Bengal, and Union Bank, both in Calcutta; Government Bank, at Madras, and Military Bank at Agra. Of these the two Banks at Calcutta can alone be called Commercial. But he says "Nearly all the European Houses of Agency in India are more or less of a Banking character, for, not only do they employ their Capital in annual advances to the Indigo, Cotton, Silk, Sugar and Rice Planters, and to Commercial Constituents, but they transact all the operations of Banking, issuing notes payable on demand excepted."

"Independent of the facilities and aids which these houses give to the agriculture and commerce of India, that country possesses within her native community a very numerous, influential, and immensely wealthy class of Bankers, called Shroffs, Banians, &c., who afford extensive pecuniary facilities to the native Land-owners, Farmers, Merchants, and Tradesmen. Of these Shroffs, &c. there are probably not fewer than a hundred resident in Calcutta, and they form but a small portion indeed, of the aggregate of this class, who follow Banking as a *profession* in Madras, Bombay, Patna, Benares, Dacca, Mirzapore, Delhi, and the other Marts of Commerce in the interior."

"The transactions of some of these Bankers are of great magnitude, &c., while *others bring their pecuniary facilities within the reach of the poorest class of the community.*"

While in England Banking is a trade, in India it appears to be a professsion; and some of its professors *bring their pecuniary facilities within the reach of the poorest class.*

It must be admitted, there are Shroffs of great wealth, character, and extensive dealings, and many of this class justly entitled to be called Bankers; but, I suspect, that the great body of Shroffs, Banians, &c., are as little entitled to be called Bankers, as are those persons we designate as usurers, extortioners, money-changers, and pawnbrokers. The dealings of too many of the body bear a striking resemblance to those of the Jews of the middle ages in England, France, &c.

In the "Reasons for a New Bank in India," p. 18, it is stated, "that many of these Shroffs are men of desperate fortunes, or doubtful characters." An India Merchant, in his Review, p. 10, appears to be indignant at this charge; but, without denying it, says, "I will venture to affirm that out of the number registered in the Calcutta Directory, five may be selected whose united wealth alone is equal to the whole Capital which they propose for the Bank of India"—say £5,000,000. He further says, p. 11, "I never knew an instance of a native Hoondee or a Bill of Exchange being dishonoured." Here is evidence of Banking Capital, to a considerable extent, in Calcutta; and let it be admitted that Banking Capital is throughout all India in abundance, as compared to the Capital employed in agricultural and manufacturing operations, there still remain to be answered the two questions, "What is the nature of the Banking which attracts so much Capital?" Is it such as is beneficial to a country?"

The author of "Reasons for a New Bank" states, pages 13 and 14, with reference to the six great Agency Houses which failed, "Besides being Bankers, they were merchants, and sometimes also Indigo Planters and Shipowners; and to this vicious combination the ruin in which so many of them have been involved may be primarily ascribed." They employed them (their deposits as Bankers) in advancing very large sums to Indigo planters, exporting goods to Europe, China, &c., either directly, on their own account, or indirectly, by lending largely on the security of the goods to those that did." An India Merchant, in his Review, page 5, states, in addition, "why they became shippers of produce, and advanced money upon the shipments made by others, was the inevitable result of their working foreign exchanges." They sold their drafts upon their correspondents in London to parties remitting funds to Europe, and these drafts they were, consequently, under the necessity of meeting, by buying and remitting the bills of others, drawn under the security of produce shipments, or when these were not obtainable, by merchandise operations on their own risk." The India Merchant does not, like the author of "Reasons for a New Bank," denounce these combinations of merchant, banker, and exchange dealer, as vicious. He, however, says, page 7, "These disasters (such as followed the failure of the great agency houses) will not, of course, recur until the causes (stated by the author of "Reasons for, &c.," as having led to them) are again

brought into operation." He then, by referring to the extracts from the "Reasons for a Bank," which he gave in pages 4 and 5, endeavours to shew that the author had suggested that the Bank of India should follow a similar course to that pursued by the great Agency Houses, viz., that of making liberal advances to the Indigo Planters, &c., Export Merchants, Shipowners, &c., and should undertake exchange operations by remitting for payment of the Company's home charges in England, and argues that the Bank like the agency houses would be compelled to become indigo planters, Shipowners and Shippers of Produce. He concludes, page 7, "This state of things is certainly the probable, if not inevitable, result of a great Bank in India, directed by a Board of Gentlemen who have, by their arrangements, entailed upon themselves the necessity of annually meeting large disbursements in England, &c." Waving the question, that he assumes you have made arrangements for remitting the Company's home charges, which you have not done, and I hope will not do, (for the present at least,) we have the India Merchant predicating, that if the Bank of India pursues a similar business to that pursued by the great Agency Houses, similar consequences will be the result. I agree with his reasonings; but I will add, and if the present India Agency Houses pursue a similar business, similar consequences are likely to be the result. I trust this natural, this inevitable, deduction from his own reasoning will not be considered by him as "meriting the severest censure," which, (page 7,) the following question, (put by the author of "Reasons for, &c.," also page 7,) he says does merit. "Where is the security, provided some such establishment as that now proposed be not founded, that the disasters we have so lately witnessed will not recur?

I shall now contrast the description the India Merchant gives of the business of "nearly all the European Houses of Agency in India," (in his Remarks, &c., page 2,) with the description given of the old Agency Houses, by the author of "Reasons for, &c.," pages 13 and 14, and an India Merchant," page 5, before quoted.

Here let me beg of all houses in India, to whom the description does not apply, to remember it is not my description. I only quote from an India Merchant. I should be sorry to attack any house, or wound the feelings of any man who never offended me. I believe many very respectable houses in India follow a business, like our Army Agents formerly did, others receive consignments, and make returns, as ordered, and interfere not with some of the matters here stated. These gentlemen will, I trust, take no offence, as none is intended, by following out my argument against an India Merchant.

Contrast of the business of the six great Agency Houses that failed, and European Houses of Agency, described by an India Merchant:—

OLD HOUSES.	MODERN HOUSES.
Reasons for, &c., pages 13 and 14:—"Besides being Bankers, they were Merchants."	Remarks, page 3:—"Are more or ess of a Banking character." "They transact all the operations of Banking, issuing notes excepted."

"Advancing very large sums to Indigo Planters."

"Annual advances to the Indigo, Cotton, Silk, Sugar, and Rice Planters."

"Lending largely on the security of goods to those who did;" that is, did export to Europe, China, &c.

"Employ their Capital in advances to commercial constituents."

An India Merchant, Remarks, &c. page 4:—"Advanced money upon the shipments made by others."

"They sold their drafts upon their correspondents in London, to parties remitting funds to Europe."

"Do they not send the British manufacturer, as proceeds of his goods, their drafts upon their London correspondents; and is not this equivalent to selling them to parties remitting funds to Europe?"

"And these drafts they were, consequently, under the necessity of meeting, by buying and remitting the bills of others drawn under the security of produce shipments, or, when these are not obtainable, by merchandise operations on their own risk."

"Do not the same things occur precisely with the modern houses?"

"Why they became shippers of produce, and advanced money upon the shipments made by others, was the inevitable result of their working Foreign Exchange Accounts."

Is it not the "inevitable result of their working Foreign Exchange Accounts?"

"Can the India Merchant deny that houses, such as he mentions, do work Foreign Exchange Accounts? Do they not send to the British manufacturer their drafts upon their London correspondents at one exchange, say 2s. 1d., and remit to their London correspondents bills drawn under the security of produce shipments at another exchange, say 2s. 2d. or 2s. 3d.; and when they cannot do this, do they not often ship produce on their own account, and then draw for it, and charge themselves only with the lower exchange of 2s. 1d. often, to the great annoyance of their London correspondent, say when the Foreign Exchange Account in India is worked for the profit of the London Houses?"

Are not the cases parallel? If evil overtook the old houses, if it is predicated that evil would overtake the Bank of India, if she followed in the same course, may not evil be apprehended to the Modern houses, if they continue the "vicious combination?"

Would it not be better that these houses should lay aside Banking, and leave it to the Bank of India? Is it right to employ deposits in such advances to growers of produce, such shipments, and such exchange operations, seeing the fatal results of their predecessors?

I must now proceed to investigate the Banking operations of the lower class of Shroffs and Banian Professors. Not being an India merchant, I must refer to authorities.

Extracts from Evidence given before Committees of two Houses of Parliament, &c.

Mr. Holt M'Kenzie's Evidence.

The lowest rate of interest paid by cultivators in the Bengal part of India is 2 ℔ cent. ℔ month.

The borrowing of money by cultivators is almost universal.

Mr. P. Gordon's Evidence.

There are Native Bankers in all the provincial towns, and *Money-changers* in every village.

They discount bills at as high a rate as 5 ℔ cent. ℔ month in small dealings.

A manuscript I have before me, written by a very intelligent and eminent merchant, who has resided much in India, says,

The lowest interest ever charged by the Shroffs on such occasions (the necessity of the Zemindare or farmer having to apply to them for advances,) is 24 ℔ cent. per annum, and sometimes as high as 60 ℔ cent.

Until Europeans, possessed of capital, settle in the interior as agriculturists, and interpose between the rapacious Shroffs and the unfortunate cultivators, but little improvement can be expected either in the extension of cultivation, or in the quality of the produce.

As to native bills or Hoondies, &c., the rate at which such Hoondies are bought or sold is just so much under the charge and *risk* of transmitting bullion as to render them preferable.

Mr. Bracken in another manuscript says,

Rate of interest paid by cultivators of rice in Bengal, for advances 2 ℔ cent ℔ month.

I said, in remarking before on these Shroffs, "The dealings of too many of the body bear a striking resemblance to those of the Jews of the middle ages in England, France, &c.

Millman, in his History of the Jews says, (vol. 3d. 2d. edit.)

Page 304.—"Their chief trade seems to have been money-lending, of

which, till they were rivalled and driven out of the open market by the Lombards, they were the sole possessors."

Page 312.—"An edict was issued to regulate their usurious exactions. They might not lend to an artizan, nor to any man who had no heritable property." "To no other person, soldier, burgher, or trader, without the consent of his Lord." "Any implement or beast used in agriculture were on no account to be taken in pledge." "The interest was limited to two deniers on the livre, weekly, which would make nearly 50 ℔ cent. yearly."

Page 314.—"Much of his injustice (Louis 9th) may be traced to a desire of converting the Jews from usurious money-lenders into laborious artizans." "The assize of Brittany was held by John the Red, at Ploermel. It complained that husbandry was ruined by the usurious transactions of the Jews."

Page 319.—Philip the 4th, after some vain attempts to wean the Jews from their usurious dealings, and to enforce their adoption of commercial habits, adopted the policy of Philip Augustus, the total expulsion of the race."

Page 324.—"The interest of money was fixed at four deniers the livre, weekly—double the former standard; say about 100 ℔ cent."

Page 347.—"The rivalry of more successful usurers seems to have afflicted the Jews more deeply than the exorbitant demands of the King.—These were chiefly Italian Bankers."

Page 348.—"The Rabbi Elias was deputed to wait upon Richard Earl of Cornwall, expressing the unanimous determination of all the Jews to quit the country, rather than submit to further burthens: their trade was ruined by the Italian bankers; they could scarcely live on the miserable gains they now obtained."

Page 347.—"It was the practice of the Italian Bankers, to lend money for three months without interest, but afterwards to receive 5 ℔ cent. monthly, till the debt was discharged: the former device was to exempt them from the charge of usury."

Page 352.—" The first act of Edward's reign (Edward the 1st.) regulated the affairs of the Jews exactly in the same spirit:—This edict was followed up by the celebrated Act of Parliament against Judaism, the object of which seems to have been the same with the policy of Louis the 9th, of France, to force the Jews to abandon usury, and betake themselves to traffic, manufactures, or the cultivation of the land. It positively prohibited all usury, and cancelled all debts, on payment of the principal.. No Jew might distress beyond the moiety of a Christian's lands and goods. They were permitted to practice merchandize, or labour with their hands, and to hire farms for cultivation, for fifteen years. On these terms, they were assured of Royal protection; but manual labour and traffic were not sources sufficiently expeditious for the enterprising avarice of the Jews."

After considering the preceding evidence, and the similarity between the transactions of the Shroffs of the present day in India, and the Jews of the middle ages in Europe, what is the answer that must be given to my two

questions about Banking in India, "What is the nature of the Banking which attracts so much capital? Is it such as is beneficial to a country?" The answer that occurs to me as the attraction, is Usurious Gain—the love of profit without labour, by preying on the necessitous poor. Such Banking is no more beneficial to India than pawnbroking to England. The best that can be said of both is that, perhaps, they are necessary evils.

I do not approve the means adopted in Europe to make the Jews leave usury, and turn to agriculture, trade, or manufactures; but I should consider that whatever portion of the Banking Capital of these inferior Shroffs and Banians was, by the intervention of the Bank of India, driven from usury to agriculture, trade, or manufacture, was a benefit conferred on India; and the more the Bank of India produced such a result the more it deserved the patronage of the Indian Government, and all friends of India.

BANK OF BENGAL.

I have before me two or three different statements as to the Capital of this Bank, and the rate of discounts, &c.

I shall confine myself to Mr. Martin's (History of the British Colonies, vol. 1., 2nd edition, page 353 to 355.) He says "The following is the latest return shewing the balance of the Bank of Bengal, 29th June, 1833.

LIABILITIES.		ASSETS.	
Circulation and deposits	£1,210,000	Cash and Government securities	£1,260,000
Capital	525,000	Private discounts	392,000
		Doubtful debts	72,000
		Dead stock	11,000
	£1,735,000		£1,735,000

Premium on Bank Stock is about 50 ℘ cent.
Average amount of dividend of late years 9 to 10 ℘ cent.
Average amount of its paper in circulation £800,000.
Rates of business at this date 6 ℘ cent. for private bill discounts.
(No rate stated for discount of Government bills.)
4 ℘ cent. for deposit loans.
Its issues are 12 million rupees, (or £1,200,000,) this contradicts the above statement of the average amount of its circulation being £800,000, and would leave nothing for deposits.

An India Merchant in his Review, page 13, says—
"Indian rate of discount on Government salary bills 4 ℘ cent."
In his Remarks, page 3, he says, "That the profits of Banking in India, are under the average returns of Banking in this country."
At page 10 and in his Review, page 13, he states the "Average dividends of the Bank of Bengal from
Its establishment in 1808 to 1831 inclusive at 9¼ ℘ cent.
Since 1831 only ..... 7¼ ℘ cent."

It is of importance to those you invite to take shares in your Banl

to know whether so small a dividend is a necessary result of the nature of Indian Banking, or an accidental result of the constitution and management of the Bank of Bengal.—To arrive at a conclusion I shall estimate the profits that might be expected from the balance of this Bank as given by Mr. Martin,

Cash and Government securities	£1,260,000	
Deduct supposed cash....	260,000	
	£1,000,000	
£1,000,000 in Government securities at	4 ℔ cent.	£40,000
392,000 private discounts.....	6 cent.	23,520
		£63,520
Had the £1,000,000 been invested in Private Bills and the £392,000 in Government securities it would make a difference of.....		12,160
		£75,680

Whether the Bank makes any profit by commissions does not appear.
£63,520 profit on a Capital of £525,000 is.. 12¼ ℔ cent.
75,680..... 14⅜ ℔ cent.
7¼ ℔ cent. on a Capital of £525,000, is only £40,687.

Mr. Martin says, page 355—"The Bank has lost considerably by bad debts, and by forgeries, at which latter the natives are extremely expert.

An expensive establishment may also account in some degree for the smallness of the dividend. I have been told that the chief Manager at Bengal has a salary equivalent to £3,000 ℔ annum. A Government Bank is likely to be conducted more expensively than one not in partnership with the Government.

The losses by forgeries may, perhaps, be considered "a necessary result of the nature of Indian Banking."

The losses by bad debts may be considered as "an accidental result of management," as an India Merchant assures us in his Review, page 11. "I never knew an instance of a native Hoondee, or Bill of Exchange, being dishonoured." The circumstance of so large a portion of the funds being employed in Government Securities at 4 ℔ cent., instead of private discounts at 6 ℔ cent., may also be considered "an accidental result of the constitution of the Bank." So also may an expensive management resulting from the connection of this Bank with Government.

There is nothing, therefore, that I see in the nature of Indian Banking to prevent a Bank from making a good dividend, and nothing in the constitution and management of the Bank of Bengal that should make you desirous to amalgamate it with your proposed Bank. (See letter to T. S. Rice, 21st June.)

I cannot help noticing a remark made by an India Merchant, in his Review, page 3, where he contrasts your proposed Bank with that of Bengal and the Union Bank. Speaking of your Notes, he says—

"When payable, and under what security not yet determined."

This, I think, a very partial statement, because he says his analysis of your Bank is drawn up from the plan, prospectus, and *other documents;* and in his own remarks, (page 19,) he gives a *document*, the letter to Mr. T. Spring Rice, dated 21st June, 1836, wherein you ask for a Charter on the same terms as the Bank of Bengal, and, of course, it should be inferred you had already determined when and how your notes should be payable, viz. on demand, like those of the Bank of Bengal, and under the same security.

UNION BANK.

Nominal Capital, £500,000, paid up, I believe, only £75,000.

Circulation said to be £30,000 to £40,000.

Dividend stated by an India Merchant, (Remarks, page 10, Review, page 19,) at 6 ℔ cent.

The small dividend of this Bank is, probably, owing to the management eating up a great proportion of the profits, as the business of the Bank is, obviously, very limited.

The Bengal and the Union Banks appear to be the only two Commercial Banks in India; and, from what is stated of their business, to be very inadequate to the whole trade of India and China. I think you have very justly concluded, that more Banks are wanted, and especially one connected with the external trade of India with Great Britain, if not, also, with Canton.

Extension of Banking would benefit India.

The experience of England, as well as India, has shown the great danger and loss to the public that has attended Banking Capital raised by deposits, and circulation of Notes, being invested in mercantile speculations.

Large profits and uncertainty appear to be the principle of mercantile speculation. Small profits, and security or certainty, the principle of Banking operations.

As you have pledged yourselves to the great principle, "The Bank of India to confine its business to Banking, exclusively," I consider a public benefit is conferred, if you succeed in divesting of their Banking character the Agency Houses engaged as merchants, &c., in advancing to planters.—(See An India Merchant's Remarks, page 2.) I anticipate, however, they will find an equivalent in the facilities to their mercantile operations, &c., which they will obtain by means of the Bank of India.

While I consider it very desirable that Banking should be separated from Mercantile Houses, I consider that private Banking, when honourably conducted, and on moderate terms, should be encouraged in India, in all parts, and especially in those towns which are not large enough to maintain Joint Stock Banks.

An India Merchant in his Remarks, (page 8 and 9,) admits, he wishes

"not to be understood as discouraging the extension of her Public Banks." The singularity of his opinion is, that "there can exist no doubt of ample funds being applied here, and remitted out, to meet the progressive extension of the trade," and "he wishes not to be understood as discouraging the *judicious* transmission of Capital to that country,"—for that purpose, but not for Banking, for he says, "But as regards the latter (Banks) I maintain that India possesses *all* the materials to organize Public Banks. She has abundance of landed property, a large amount of specie, &c.—all that is necessary to bring these resources into full play is mutual trust and confidence, which a judicious construction of her Banks would gradually extend."

This logic I cannot comprehend; she has *all* the materials to organize Banks, only they cannot be brought into play, *the principal ones,* mutual trust and confidence *being wanted,* and which a wise policy on the part of Government, and a judicious construction of her Banks would extend. But where are her Banks that are to extend mutual trust and confidence, and bring into full play all her materials to organize Banks? The moving power of Banks is wanted, and this power should go from Great Britain; the power in India not as yet being sufficient to organize the materials for the establishment of Public Banks, adequate to her wants.

Again, an India Merchant says, (in his Review, page 19,) your opponents are neither "averse to, nor insensible to the benefit which would result from a *judicious* extension of the India Banks"—(We have here *judicious* again—it is plausible, but not in good taste, as though you were not as capapable or as inclined to be as judicious as himself)—"all their anxiety is *to prevent a change*—" to secure to the community of India the equitable right of constructing and managing their own Banks."

I never knew there was any legal or equitable impediment to India constructing her own Banks; nor have I discovered, in my research into what is, the "Plan of the Bank of India," to which you are pledged, that you contemplated depriving India of her legal and equitable right to construct her own Banks. An India Merchant has already shown the impediment that exists to be not any want of equitable or legal right, but a want of moral and physical power, of mutual trnst and confidence, and Banks to organize the material existing in India, equal to the formation of other Banks, adequate to her wants. The Bank of Bengal and the Union Bank possess not this power, as experience shows: I hope the Bank of India will.

Mr. Palmer, as already quoted (in page 3) declares "it far from his intention to oppose the extension of Banks in India embracing the management of the deposits of Government and individuals." He subsequently admits, (page 7,) that "every other kind of void, (left by the failure of the great Agency Houses,) is filled up by the Mercantile Houses, now in existence." That this void is a place for deposits may be justly inferred from what precedes, "The former depositors may not be disposed to repeat the trial in the same direction with their future savings, though tempted by a high rate of interest." In what direction did the trial take place before?—in the Great Agency Houses. In what direction could the trial be repeated to answer to the description "the same direction,"—surely, the Modern Agency Houses? Is not this too bad, to attack "Nearly all the European Houses of Agency

in India?—"They transact all the operations of Banking, issuing notes excepted," says an India Merchant's Remarks, (page 3) and now Mr. P. insinuates that depositors may not be disposed to repeat the trial in the same direction, "and therefore he does not oppose the extension of Banks embracing deposits" (page 3.) This remark of Mr. P's surely "merits the severest censure" of an India Merchant, as much as the enquiry of the author of Reasons for a New Bank, (page 16) "Where is the security, provideds ome such establishment as that now proposed be not founded, that the disasters we have so lately witnessed will not recur?"

What sort of Bankers the Agency Houses are, who receive few or no deposits, and issue no notes, I cannot conceive; we have no such bankers in England.

Mr. Palmer further says, (page 3,) that "the real difference between" him and Mr. Larpent is, Mr. L. advocates the Bank of India embracing foreign transactions. Mr. Palmer maintains that domestic transactions are the only legitimate objects of a Bank. I agree most decidedly with Mr. Larpent, that the Bank of India should operate on the external or foreign transactions of India, especially on remittances to British manufacturers; and although it may be disagreeable to an India Merchant and others, your opponents, of whom he declares (Review, page 19) *all their anxiety is to prevent a change,* yet I have no doubt will be highly acceptable to British manufacturers, *all whose anxiety is to effect a change,* as they do not like bills at six months sight, drawn by houses in India on their London *correspondents* not their *partners*, who may refuse acceptance to the bills, but appropriate to cover their own advances the produce bought with the nett proceeds of account sales of prints or cloths, and against which, said bills are drawn.

This part of the Banking of *some* of the Houses of Agency in India is not liked by manufacturers; they cannot contemplate, without anxiety, the prospect of dishonoured bills, waiting six months until they can be protested and returned for non-payment; and meantime the London correspondent may have despatched a partner or agent to India to take possession of the effects of the drawers.

Mr. Palmer does not oppose the extension of Banks embracing deposits, yet his reasoning on deposits is rather singular. He supposes they will not be taken to the Agency Houses, and says, page 7, "It does not follow as a consequence that depositors will be induced to accept a low rate of interest, and, therefore, does not see the reasonableness of the expectation of attracting individuals to the Bank of India." If a low rate of interest, say 4 ℔ cent., will not attract deposits to the Bank of India, will it attract deposits to the Bank of Bengal, which gives that rate? and if not, then similar establishments do not offer an extension of Banks embracing deposits any more than the Bank of India.

Why then does Mr. Palmer recommend so strongly a Bank which pays only 7½ ℔ cent. dividend, when it may fairly be presumed if there were proper management, and the interest of the public, and not of Government, were attended to, it might pay a much larger dividend? Why perpetuate the acknowledged defects of the Bank of Bengal by "similar estab-

lishments formed at the other Presidencies?" If the extension of Banking would be beneficial to India, why does not Mr. Palmer co-operate with you in establishing Banks at all the Presidencies on better principles than the Bank of Bengal? You are pledged to "confine the business of the Bank of India to banking, exclusively," what more could be required?" Surely, we must count Mr. Palmer amongst your opponents, "all whose anxiety is to *prevent a change.*

Hoarding and Burying of Money.

The India Merchant is facetious on this subject—(Review, page 9,) but wit is not always good argument. India might be perfectly destitute of all capital for agricultural, manufacturing, commercial, and banking purposes, and yet have "millions under ground, and in secret hiding places." The Indian that walks upon mines of gold or silver, iron and coal, may be lord of every foot of land around him, and tread beneath his feet millions of dormant treasure, which, in a future generation, the vivifying effects of commerce, banking, and mining shall call into action, as Capital, which may stimulate the industry of hundreds of thousands, while the present lord has not a dollar, and neither knows by name, nor comprehends by any idea, what is Capital.

Not only is there "the venerable testimony of Mr. Luke Scrafton, in 1770," and that more recently given by Mr. Holt Mackenzie, "before the Committees of the two Houses of Parliament, in proof of the practice in India of burying money; but there is also that of Mr. Wood, who says, "The natives throughout the country have become more familiarised with the loan operations, and as their confidence increases, their habits of hoarding may be expected to give way, and their capital to be made available." Mr. Sinclair says, "If natives accumulate capital, they generally bury it. There is no place in which they would feel disposed to deposit. A bank might be of use."

An India Merchant, (in his Review, page 8,) remarks, "Surely the day is gone past when nursery tales like this will be credited by the intelligent part of the community as representing the present state of India." I wonder if the India Merchant knows the "present state of India." It is very easy for a man who has been in Bombay or Calcutta to say, I have been in India. They do so and so, in India, transfering to all India the knowledge he possesses of a single town or province. I remember a man, when I was abroad, who came out fresh from England and wrote an account of the "Banda Oriental," who had not resided there three months, and never travelled outside the fortifications of the town. He had not seen a native hut, nor could he talk the language of the country. I remember a gentleman who had been in the Brazils (that is, in one city) for some years, and acquired a fortune, and was appealed to for his knowledge of Brazilian affairs. It was soon discovered he had never seen five miles of the country, knew nothing of the districts, produce came from, or what it cost to grow it, and at last frankly confessed that all he had attended to was to sell his manufactures as dear, and buy cotton and sugar as cheap, as possible.

This treating the hoarding and burying of money as nursery tales by the India Merchant, makes me suspect he has examined little into the nature and habits of man, as they vary under different forms of society and government, that he is not much of a philosopher, although he may have been in India, and know the art of getting money.

I contend that hoarding and burying money is common to every nation and every country of the globe, when similarly circumstanced as to society and government. How general was the practice in our own country. We find it to have prevailed from the Roman times down to within a few centuries, and almost to the present generation. How universal, we may almost say it is, throughout the extensive regions of Spanish and Portuguese America. In these countries there have not existed public debt, canals, turnpike trusts, docks, banks, or other secure modes of investing money, by loan or deposit. Every man who acquires, hoards; almost every man who hoards buries. In many of their houses you will find the builder has reserved a secret place, artfully contrived, where least suspected, in which not only to secure treasure, but an individual, in case of concealment being necessary. In a state of society, where the means of investing money are few and small, you will find the rate of interest sometimes very high indeed for trading purposes, and perhaps very low on property. Widows, minors, aged, the wealthy, but not engaged in trade, what can they do with their money? They want what all such persons want in all countries, and in all ages—they want security. Where this occurs there will be hoarding; there will be the anomaly of loans to confidential friends at a low interest, or no interest at all, while money in the market for trading purposes will be worth 1 to 2 ℔ cent. ℔ month. There will be money invested in building houses to secure property, and leave a name to it, while plenty might be hired at rents, paying 3 to 4 ℔ cent. to the owners. Estates are purchased, which could never be let out at a rent, and are only productive while worked with the capital of the owner.

In such countries, and in some respects parts of India, appear to be similar; hoarded and buried treasure will exist, and a stable and just government, mutual trust and confidence, secure means of investment, (the principal secure, the interest certain, however small,) will call these dormant treasures into active employment. Even this has been known and felt in England by bankers down to the present time; and there is no doubt that, for many years, it would be experienced in India, were Banks of solidity, possessing the confidence of the natives, spread all over the country. The effects of Loan operation, mentioned by Mr. Wood, must have influenced a very small portion of the natives, and those only in the most intelligent classes. Even in our own country, how few understand the nature and regulations of a Government Loan and Public Funds.

Quality and Quantity of Indian Produce.

The improvements that may be expected in these respects are well set forth by the author of the "Reasons for a New Bank, (pages 24 to 29,) and in

Martin's British Colonies, vol. 1, 2d edit. p. 369, I find the value of imports into Bengal increased from 1814 to 1832 100 per cent., and exports 75 per cent.: and there is a reasonable prospect of still greater increase. Although this be the proportion of increase, the actual increase on imports is £1,683,354, and the actual increase on exports £2,008,066. This fact agrees exactly with the opinions expressed in a "Resolution of the London Merchants, dated 2d March, 1830, R. O. Bazett, Esq., Chairman.

"They confidently rely that such provision will be made to allow such free intercourse of British subjects with India, and to give them such right of settling therein, as shall be best calculated to promote the full developement of the internal resources of that country, and by the application of British Skill and Capital, *improve* its various products, especially those of cotton, sugar, silk, and tobacco; these being the principal means by which, in the opinion of this meeting, a further *extension* of the valuable *trade* with India, now *obstructed by the difficulty of obtaining returns*, may be facilitated.

"The principal *obstacles to the extension* of commercial intercourse between Great Britain and India, are the *want of returns* more suitable to the markets of Great Britain, and the *bad quality*, generally, of the products of India, If the cultivation were more extensively in the hands of Europeans these products would be very materially improved."

An India Merchant (Remarks, page 4,) admits that the quality of the cotton, sugar, tobacco, &c., wants improving, and the quantity increasing; but will have it, that the large mass of Capital you propose to throw into India, cannot be employed, without throwing out of employment existing Capital. Having already examined this question, I shall only ask the India Merchant to shew, that no additional Capital brought to bear upon the agriculture and manufactures of India, could have improved their quality, since 1830, more than it has been improved, nor have increased the quantity.

In his Review, (page 18,) he complains, that the capabilities, and productive industry of India have been paralyzed. That she has been drained by tribute, and her revenues spent in wars.—Why does he oppose the return of part of that tribute to India, in the shape of a large Banking Capital, to assist in stimulating her capabilities and productive industry, that the quality and quantity of her produce may be increased, to which end, skill, and Capital that commands skill, is required.

Mr. Horsley Palmer, (in his Reasons, p. 6,) says, "He could instance many occasions when the supply from India has been largely extended and eventually exceeded the demand in almost every article. He admits there is great room for improvement in the quality." Is the supply of India produce generally, beyond the demand? if it be, how does he account for the high rate of exchange in India? Why do merchants not send home specie? why do some prefer to give others bills at 4 to 8 ℔ cent. above the intrinsic par of the rupee, if there be not a demand for India produce in the markets they export to, and a not over-abundant supply in India and a great competition for it?

SECTION II.

Ought the Bank of India to act as collectors of the East India Company's Revenue, or as Treasurers for the Company, or as Remitters of the Company's Revenues to England for Home charges?

MONOPOLY OF THE PROPOSED BANK—MORAL AND POLITICAL INFLUENCE—ADVANCES TO THE INDIA GOVERNMENT IN *Times of Political* EMERGENCY.

To collect Revenue is not Banking business—I need not expatiate upon the folly and cruelty of Governments farming out their Revenues.

An India Merchant, (in his Review, p. 14,) makes a quotation from the author of Reasons for a new Bank of India (p. 33 and 34.) This quotation only speaks of the Bank of India as "seeking to act as Treasurer for the Government of India." This an India Merchant appears to construe into an intention on the part of the Bank, to collect the Revenue. He says, "The offer of the Bank would doubtless shew a saving to the Government of 1 or 2 ℔ cent. &c.;" and then goes on to shew very justly that it would be great folly in the East India Company to put such monstrous power into the hands of any Bank or body of men. No doubt she would be a great loser, and her subjects great sufferers by any such Monopoly; but it appears to me that the India Merchant has himself created this bugbear to frighten those who have not read the "Plan of the Bank of India."

Upon what authority does an India Merchant, in his Remarks, page 5, make the following assertion?—

"2nd—The Promoters of the Bank of India propose that the Government Treasurers and Financial Agencies at Calcutta, Madras, Bombay, and Canton, also the Interior Collectorates be abolished, and their Bank substituted, for the receipt and diffusion of the Indian Revenues, and the transaction of all other Government business."

This assertion, although exaggerated, I suppose to be founded on the 6th article, "of the Prospectus of a Bank for India;" but as the "Plan for the Bank of India" is silent upon these subjects, and as some of the objects are incompatible with the principle laid down in the 8th article.—"The Bank of India to confine its business to Banking exclusively, it is fair to presume, that the Provisional Board of Directors will not carry out any one of these suggestions that is not a legitimate part of Banking business.

I do not find that Mr Palmer, in his Letter to Mr. Larpent, alludes to the collection of Revenue as having been proposed by him.

As regards the Bank acting as Treasurers to the Company, Mr Palmer says, (p. 3,) before quoted, "It is far from my intention to oppose the extension of Banks in India, embracing the management of Government deposits." What is this but being Treasurers? I should be sorry to see your Bank amalgamated with that of Bengal, the latter is too intimately connected with the Government—a connection fatal to the healthy working of any Bank. You could not, without such amalgamation, expect to supersede the Government Treasury in Calcutta, nor the Government Bank at Madras—Bombay only remains where you might act as Treasurers for the Government, in other words receive the Government deposits. I am not favorable to the establishment of Branches, at least not until you have had some years experience, and therefore I shall say nothing of receiving Government deposits in the interior.

Mr. Martin's list of Treasuries, page 359, will shew the absurdity of its being supposed you are to receive (not collect) all the Company's Revenue. They are Bengal (political) 15.—(revenue) 79.—Madras (political) 8.—(revenue) 19.—Bombay (political) 6.—(revenue) 11, in all political 29, revenue 109, total 138.

There is nothing contrary to your principle of "the Bank of India to confine its business to Banking exclusively," in the Bank receiving Government deposits, and acting as Government Treasurers.

The important question is, whether it be consistent with your principle, to contract with the company for remitting their revenue to England, for home charges.

In the letter to the Chancellor of the Exchequer, Mr. T. Spring Rice, 21st June, 1836, the projectors offer the Bank as "a safe and easy channel through which the necessary remittances to Europe may at all times be regularly effected:" and if the Company in India choose to pay you money, and take in exchange your draft on England, it will be to them "a safe and easy channel of remittance," and it would be a regular Banking transaction. But if you were to come under a contract to remit the whole of their home charges, the transaction would assume more the character of an exchange speculation, than Banking exclusively.

I do not find any mention made of your desire to remit the home charges of the East India Company, other than in the 6th article of the Prospectus, and in the letter above quoted. In the "Reasons for a New Bank," (page 36,) the author states the question very justly. He does not speak of any contract being made with the Company, but merely says, "If the Government of India should employ the Bank of India in making remittances to England, it can only be, because, all things considered, they find that it affords the best channel."

An India Merchant in his Remarks, (page 6,) says—"5th, It is a primary object with the promoters of the Bank, to obtain from the East India Company the exclusive privilege of remitting the home disbursements, amounting to upwards of £3,000,000 sterling, annually.

His only authority for this assertion, must be the 6th article of the Prospectus: to that you are not bound, if it interfere with your grand principle, to confine the business of the Bank of India to Banking exclusively.

As the remittances of the home charges of the Company are founded upon the exports from India exceeding the imports, in case you made a contract for the whole sum it might happen you had not discounted a sufficient amount of good bills to meet the charges. The Bank in London might be embarrassed to make up the amount, or the Bank in India might be in the predicament of the lapsed Agency Houses, described by an India Merchant in his Review. (page 4.) "Why they became shippers of produce, and advanced upon shipments made by others, was the inevitable result of their working Foreign Exchange Accounts."

This is a position the Bank ought not to be placed in; and, following the example of the East India Company, described in the 6th article of the Prospectus, would be "that interference with the commerce of India, which the present system of remittance involves." If the interference of the East India Company is objectionable, the interference of the Bank of India is not less so; and advances upon shipments, secured by bills of lading is not "Banking exclusively."

I shall, therefore, pass over all Mr. Palmer's reasoning upon this subject, in his "Reasons," (p. 14, 17, 18, 22, 23, 25,) but merely remark, *en passant*, that Mr. P. cannot, (when he remembers the changes in his own opinions,) be surprised at you, as Provisional Directors of the Bank of India, modifying the views which are contained in the Prospectus, although, as supporters, you had signed the latter.

I find in a memorandum of a proposed Indian Banking Company, Nov. 1, 1833, it is proposed, "To supply the want of Capital in India by transmission of part of the abundant Capital of Great Britain and to form a Channel for the future payments in England of the Company's territorial charges. By sending out Capital, and having a proportion thereof returned to England, upon certain rules, and on the security of goods shipped, the Banking Company holding bills of lading and policies of insurance. When it embarks in Exchange operations, by taking security on goods, &c. &c."

This memorandum is signed by J. H. Palmer, as well as other parties.

I also find, in a letter to Lord Althorp, 15th Nov., 1833, enquiring whether His Majesty's Government would grant a charter to a Joint Stock Banking Company for India, the following paragraphs:—

"The Company would undertake the remittance of that portion of the East India Company's revenue as may be required in this country for territorial purposes."

"Adopting the course heretofore pursued by the East India Company, it would facilitate mercantile operations in *India and China*, by advancing monies on account of such remittances, *on security of consignments*."

Signed by Mr. J. Mackillop and other gentlemen.

Monopoly of the proposed Bank.

If all that be stated by an India Merchant, in his Remarks, (page 5 & 6,) were true—if the Bank of Bengal were amalgamated with the Bank of India, the Government Treasuries and Collectorates abolished, and substituted by establishments under the direction of the Bank of India, and she performed all the financial business of the Government of India, and had the exclusive privilege of remitting the Company's revenue, for home charges, there is no question the Bank of India would become a most hateful monopoly, and the projectors would live to repent they had ever assisted in its establishment. I entirely agree with him, in his Review, (page 19,) that "no security could be offered against the abuse of such power."

The author of Reasons for a New Bank (p. 32 and 33,) states most distinctly, "It asks no peculiar favor or privilege of any sort or kind whatever —no one, in fact, that, the Government if it see cause, may not confer on any ten, fifty, or five hundred other establishments." It asks a charter from the Crown, similar to that granted to the Colonial and other Banks, and from the East India Company, similar to that granted to the Bank of Bengal.— It does not ask that the Crown or the Government of India shall come under a promise not to grant equal privileges to any other company until the expiration of a given number of years.

If all that is stated by an India Merchant were granted to the Bank of India, it could not be true what the author of "Reasons" states, that the Bank of India does not ask for any peculiar privilege—for "no one, in fact, that may not be granted to ten other Banks."—There are not ten Banks of Bengal to be amalgamated, nor ten sets of Indian Collectorates and Treasuries to be abolished, nor ten surplus revenues to be remitted home.

The privilege of her notes being a legal tender, in the payment of the East India Company's revenue, solicited by the Bank of India, is only the consequence of a charter similar to that of the Bank of Bengal; and as she does not stipulate for no more similar charters being granted to other Joint Stock Banks, there is nothing in the request that savours of monopoly.

Moral and Political Influence of the proposed Bank.

The author of the Reasons for a New Bank, (page 29,) has well described the moral and political benefits that a Bank, established on the principles and for the objects proposed by the Bank of India, would confer on the inhabitants of India and the Indian Government.

They appear only to be doubted by an India Merchant in his Review (p. 11 and 12,) by supposing the Bank would become the monster he has depicted in his Remarks (p. 5 and 6.)

Every thing that shews that Great Britain takes a lively interest in the prosperity of India—in the improvement and extension of her agriculture, manufactures, and commerce; in giving security to property;—a safe deposit or investment for money;—in assisting Capital, by giving it credit, and enabling it to command the assistance of skill and enterprise, must render the

Indian Government more acceptable to the Natives, and give it the stability that only Governments possess, which are supported by the affections of the governed.

Advances to the Indian Government in times of Political emergency.

The Prospectus (Article 7) says—"Establish a Bank of adequate dimensions, and its solid Capital and extensive credit would enable it to render important pecuniary assistance, in times of political difficulty."

This may be the duty of the Bank as well as the duty of all British subjects in India, in times of political emergency; and the assistance of a Bank of great means and almost unlimited credit, might do great service.

It is not, however, desirable to parade this principle, nor call too strongly the attention of Government to it, lest more be expected of the Bank than may hereafter be agreeable or safe.

As a general rule, the less Banks have to do with Governments the better for the public; and political assistance is not strictly within the limits of your grand principle, "The Bank of India to confine its business to Banking exclusively."

SECTION III.

Ought the "Bank of India" to engage in Exchange operations, by buying Bills and Credits in India on England; or, vice versa?

BILLS OF LADING—ADVANCES ON SHIPMENTS OUTWARDS—INFLUENCE OF THE BANK ON REMITTANCES TO MANUFACTURERS—MONPOLY OF PRODUCE BY INDIAN HOUSES.

The observations of an India Merchant in his Remarks, (page 7) relative to the great power over exchange, he assumes the Bank of India aims at acquiring, are very just if the Bank of India really aimed at such power, and to engage in exchange operations as an exchange merchant; if her object were to make a profit on the rise and fall of exchanges, and exert her influence in producing fluctuations with a view to that result.

Equally objectionable would the conduct of the Bank be, if she were to influence the consignments of merchandise sent to England, to the agency establishments of her Directors. (See Review, by an India Merchant, p. 16.)

Mr. Palmer is also earnest his in Reasons, &c.; (pages 4, 14, 16, 21, 22, 24, & 25,) but all his arguments appear to be founded on his fears, that the Bank of India will contract for the remittance of the home charges of the East India Company, and speculate in exchanges.

The Bank of India is pledged, by the Provisional Board of Directors, to "confine its business to Banking exclusively." It cannot therefore *speculate* in exchange operations. At the same time, the Bank cannot be expected to agree with Mr. Palmer in his Reasons (page 15.)

"I am opposed to the exchange and Foreign operations being carried on by the Bank, for the profit of the stockholders."

The Bank by its 8th Article is pledged, to "the purchase and sale of bills of exchange, and the granting of drafts and credits by the establishment in London on the several establishments in India and vice versa." To suppose that the Bank of India will buy and sell bills of exchange, drafts and credits, at a loss, is absurd: she must in these "exchange and foreign operations," have in view, "the profit of the shareholders."

Mr. Martin (History of British Colonies 1 vol. 2nd edit. page 360,) gives the sterling value or mint par of exchange of the Sicca rupee at 2s. 0¼d. I shall assume it for easier calculation at 2s. 1d.

The purchase and sale of bills &c., by the Bank of India, if conducted on Banking principles, would, it appears to me, with a view to profit assume the form of an Agio—that is to say, when the Bank sold bills in India, on England at 2s. 1d., she would buy bills at 2s. 1¼d. or 2s. 1½d. that is, at 1 or 2 ℔ cent. profit; and if she bought bills on England at six months sight, and sold at three months sight, her Agio would be increased 1½ ℔ cent, say if she sold at 2s. 1d., she would buy at 2s. 1⅝d. or 2s. 1⅞d.

The equivalent to 2s. 1d. exchange in India, for a bill on England at six months sight, is 1s. 10¾d. exchange in England, for a bill on India at six months sight. Assuming ten months as the time that would elapse between the drawing and payment of the bill, and money to be worth 6 ℔ cent. ℔ annum.

If, therefore, the Bank sold bills in England on India, at 1s. 10¾d. she would buy at 1s. 10½d. or 1s. 10¼d; and if she sold bills at three months sight, at 1s. 10¼d., she would buy bills at six months sight, at 1s. 10¼d. or 1s. 10d.

If the Agio of the Bank were established at 2 ℔ cent. (which is less than a Del Credere Commission,) and she could turn over in these operations £5,000,000 ℔ annum, it would make a profit of 2 ℔ cent. upon her whole Capital.

The chief interest the Bank would feel in the rate of Exchange, would be, as it affected the balance of drafts and remittances on and to India, and on and to England, in the account between the London and Indian establishment.

Advances on Bills of Lading.

I think advances on the security of bills of lading, cannot be called a Banking transaction.

If a Merchant in England, held a bill of lading of produce expected to arrive, and wanted an advance upon it from his Banker, I think the Banker would tell him he had better go to his broker and deposit with him the bill of lading, and get that broker's acceptance for the amount required, which he, (the Banker) would discount.

It may be asked, what security would the Bank have for the bills it might purchase?—The same security that every merchant has for the bills he buys on any exchange in Europe—the reponsibility of the names attached to it.

Wealthy houses in England, having partners in India, might, no doubt, calculate on the Bank taking their bills to a reasonable extent.

Houses in India, not partners in houses in England, might not experience the same facility in passing their drafts, unless their English agents lodged with the Bank of India a letter of credit, or guarantee for a fixed amount.

Purchasers of produce in India, furnished with letters of credit, by houses of undoubted wealth in England, would find no difficulty in passing their bills, when backed by their India agent, and guaranteed to the Bank, by an exhibition or deposit of the letter of credit. The Bank ought to have

nothing to do with the rate of exchange fixed on these bills by the drawer and his India agent the payee—it is a question between them which the Bank has no right to interfere in. The security being satisfactory, the Bank, if she buy the bills at all, ought to take them at the current exchange, with the allowance of her Agio.

Her profit on exchange should be limited to the Agio, and her rule for purchasing, the unquestionable character of the bills offered; that is when she is a purchaser, which, if possible, should be always.

Advances on Shipments Outwards.

An India Merchant, says, in his Remarks (page 6,) that "Advances on shipments outwards, now form part of the business of the private merchant, and the Bank, by interfering therewith, is placed in a most unfair competition with him."

Mr. Palmer, (page 20,) states, "the supposition of exporting merchants, say manufacturers, requiring an advance in this country for their bills to be drawn against the shipments consigned to India for sale." He then says, the negociation must be based upon a profit, to be obtained by the Bank;" and further on says, "what the Bank would gain, the exporter would lose." He might as well say, all the commissions and Del Credere my India House gains, the exporter loses; *all* the salaries my clerks gain, I lose. Clerks, Agents and Bankers, are all paid for services rendered, or supposed to be rendered, and those who employ them, expect to get more by them, than they pay them; and it is invidious as well as incorrect, to assume that the gains of Bankers are losses to the merchant; but the gains of commission agents are otherwise.

Further on Mr. Palmer says, "when advances are required in Europe, by the consigners, at the time of shipment, they have no difficulty in obtaining the accommodation, at the current rate of interest in London, from the house in England which may be in correspondence with the consignees in India, waiting the return of the funds covering such advances."

These advances are often made by acceptances at six months and twelve months; and if a manufacturer prefers to have cash immediately, would it not be a great accommodation to him, to find a Bank in London ready to discount his bill on India, when endorsed by "the house in England, which may be in correspondence with the consignees in India," to whom he has made a shipment?

Mr. Palmer says further (page 20,) "No advantage seems to offer in an advance by the Bank for Bills drawn by them, (the exporters) on India." Manufacturers and other exporters will, no doubt, judge for themselves. With their bills of lading and policies of insurance, the Bank should have nothing to do.

Influence of the Bank on Remittances to Manufacturers.

Mr. Palmer says, (page 19,) "It is said that the exporters of manufactures from hence, have complained that, hitherto, their returns have not

been remitted to them, at such rates of exchange as they were entitled to expect, and that they conceive the establishment of a Bank would remedy that evil." He contends, that "competition in exchanges, by the numerous new private establishments, cannot fail to ensure to all persons engaged in the trade, the removal of every just ground of complaint." (Page 20.)—"If anything can tend to destroy the advantages of that competition, it will be the formation of the Bank now under consideration."

How the Bank is to destroy competition does not appear. The assertion must therefore pass for what it is worth.

The manufacturers contend, that they are entitled to remittances in bills of first rate quality, at the highest exchange, at which such bills are to be had. They say their India agents remit their own drafts upon London houses, at a low exchange, say 2s. 1d., at the same time that they have employed the proceeds of consignments, in the purchase of bills, (drawn by shippers of produce, under letters of credit from first-rate houses,) at an exchange of 2s. 2d. or 2s. 3d., which latter bills are remitted to the London houses to cover the drafts sent to the manufacturers. Thus their India agents are making a profit in exchanges, out of funds belonging to them. These bills at 2s. 2d. and 2s. 3d., they say, their agents know to be good, or they would not take them; that, therefore, they ought to be remitted to the manufacturers, and the latter, even if their agents charged them a Guarantee commission on such bills, would get a better exchange than they do at present.

These questions would be put an end to, by the establishment of the Bank of India.—The manufacturer, would insist upon having his remittances in drafts of the Bank of India, on the Directors in London, and would know that with the difference of the Agio of the Bank, they would receive the same exchange as was given by shippers of produce, drawing against letters of credit.

Another great advantage would result to the manufacturer if the Bank of India would draw on London at ninety days sight. He would then, not only get the current rate of exchange for good bills, run no risk of the bill not being accepted or not paid, but would have a remittance, that he could convert into cash immediately, which is not the case with the present remittances at six months sight.

Monopoly of Produce, by India Houses.

Some of the India houses, when they have realised the proceeds of sales of manufactures, have authority to draw for the amount, and remit the bill to the consigner, which they do at a low exchange, as the funds are retained in India to be employed there. By means of these funds, and others placed at their disposal, they are enabled to monopolise the produce of the country, by advances upon it. This produce is often shipped to England for account of the owner, who is charged 2d. to 3d. the rupee above the price at which bills are remitted to the manufacturer. The India house is amply compensated, by commissions and interest at 12 ℔ cent. The London House

gets India interest on the capital advanced, and a gain in the exchange of 8 to 12 ℔ cent.

By this command of produce, the India houses secure the purchase of cargoes and negociation of bills, of European or American speculators, either under letters of credit, or security of two thirds of the cargo. They obtain for themselves, a commission on the purchase, 1 ℔ cent. on the negociation of bills, and for the London capitalist, an exchange of 1½d. or 2d. ℔ rupee above the rate at which they were drawn upon to pay the manufacturer. The Bank of India, and the manufacturer, have nothing to do with these profits. It would be the duty of the former, to assist these operations, so far as discounting the bills, when of undoubted character, and supplying cash for purchasing more produce. They only effect the manufacturer, as offering temptation to remit him at the lowest exchange he is likely to put up with. Let the latter receive his remittances in bills of the Bank of India, and he will leave the London and India houses to play their own game.

SECTION IV.

Ought the Bank of India to Advance on Growing Crops, directly or indirectly?

To discount bills which are to be paid out of the produce and sales of growing crops is certainly not a legitimate Banking operation. There is too much uncertainty. The crops may fail. The qualities that recommend commercial paper to a Banker, are the certainty of its being paid, and punctually, on the day named.

On this head, I think, the objections are valid of an India Merchant, in his Review, (pages 5 and 7,) and of Mr. J. H. Palmer, (pages 9, 10, 12, 16, and 26.)

The Bank of India might render material assistance to those engaged in advancing on growing crops, say the European Agency Houses, who, an India Merchant says, in his Remarks, (page 2,) "employ their capital in annual advances to the Indigo, Cotton, Silk, Sugar, and Rice Planters.

If a person were to go to his Banker, and say, I have sunk £50,000 in a copper mine, and I want only £10,000 more to ensure success, and raise a large quantity of ore, which I have no doubt of effecting in less than six months,—my agent, who is to sell the ores for me, will accept my draft at six months,—will you discount it? If the payment of the bill at maturity mainly depended upon the raising of the ore, it would be a security very unusual for a banker to take. But if before the party had laid out much in his mine, he went to his Banker and said, I have £20,000 to £30,000 invested in goods, and other available property, in the hands of various persons, who have my orders to realize it promptly. I want the money immediately to lay it out in a copper mine: will you discount my drafts on these persons for £20,000? If the Banker were satisfied the statement was correct, and had the money to spare, I have no doubt he would consider it a legitimate banking transaction. Here the Banker assists the miner in his speculation; he enables him to gain upon time, but avoids the contingency of the favorable or unfavorable result of the speculation.

An India Merchant speaks, in his Review, (page 5,) of "advances to indigo planters, native ryots or farmers, extending over a period of twelve months. Parties who make these advances, might find it very useful to them, to go to the Bank, before their funds were all advanced, and say, we have property in produce in the hands of our agents, or we

have made sales and not yet received the money: we have made shipments to Canton, through a Calcutta house, and have not yet received the returns: we want money for immediate use, to be advanced to the planters. Our agents, who have to realize these funds for us, will give their acceptances, and apply the funds to the payment of our drafts. Will you discount them, and give us the assistance we want, otherwise we cannot secure some advantageous contract. No doubt the Bank would supply the cash, the security being of that commercial character which makes the transaction suitable for a Banker.

In similar or diverse ways, a Bank may be said indirectly to advance on growing crops. *Her* funds they are, which are immediately applied to the use of the planter, to be replaced by the Agency House, whose property ultimately is invested, and bears the result of a good or bad crop, or total failure.

They who have been in India may give more practical and apposite illustrations. I only aim to elucidate a principle.

SECTION V.

Would a Board of Directors in London be competent to the management of the Bank of India, beneficially to India and the Proprietary of the Bank?

The objections made by an India merchant, in his Remarks, (page 8,) to the management of the Bank of India, by a Board of Directors in London, would apply equally well to the management of the affairs of India, by the East India Company and the Board of Control. Both perhaps, theoretically, may be objectionable; but, practically, may manage "beneficially to India and their proprietary." In his Review, (page 16,) he merely shews, that management, whether in India, or England, may become mismanagement; and in such case, it would only be a choice betwixt two evils.

Mr. Palmer informs us, (page 15) that his friend, Mr. Larpent, has a "difficulty existing in his own mind, as to the formation of the management in India." And (page 16) says, "4th, I object to the proposed principle of management in India and London." He does not state what there is in the principle of management he objects to, nor give any principle of his own that he thinks superior; and his reason for objecting to the principle is a singular one: it is not because it is a bad principle, but "from the belief that a well regulated extension of the present Bank of Bengal, with similar establishments at Madras and Bombay *would afford all the Banking accommodation* required in India. This is repeated, (page 29.) He acknowledges, however, that the question of management is *not the most vital* objection to the Bank of India; for he says, (page 27) "my last and *most vital objection* is to the formation of a Bank in London for business in India, upon the *assumption that capital is deficient in India.*" How would it sound, if a man of capital were asked to become an India merchant, and employ capital in India, to monopolise produce, &c., he should reply, "my last and most vital objection, *is* to the formation of a house in London, for business in India, upon the assumption that capital is deficient in India."

But to proceed with the question of management, Mr. Palmer does not say the Bank of Bengal is well managed, and I think the account I have given of it shews it is not: but he seems to admire the accommodation the Bank of Bengal gives to the public, and yet with £1,210,000 circulation and deposits. Capital £525,000, Total £1,735,000 of means, she only discounts private

bills to the amount of £392,000! There is no accounting for taste, nor is there for the desire of Mr. Palmer to favor Madras and Bombay with similar establishments to the Bank of Bengal, paying a dividend of only 7¾ ℔ cent., and affording so little accommodation to the public.

What management, or principle of management, Mr. Palmer would like, I cannot tell; for I find it is stated in the "Memoranda as to a proposed Indian Banking Company, 1st Nov. 1833," before alluded to, signed by Mr. Palmer, and thirteen other eminent men, that it was to be managed by a Court of Directors, with one fixed, and two asssistant managers in London, *from whence every thing will emanate*, but *Boards* must be formed *at the three Presidencies*. Mr. Palmer has altered his opinion since then. At that time, whatever doubts he had were more as to the ability of the Boards in India to manage "beneficially to India, and the proprietary of the Bank, than any doubt as to the ability and efficiency of the Directors and Assistants in London; for, at foot of the Memoranda, Mr. Palmer added this note:—"A concern of the above extent and character I deem to be totally impracticable to govern and direct through Indian Agency."

In a "Letter to Lord Althorp, 15th November, 1833," before quoted, enquiring whether his Majesty's Government would grant a Charter to a Joint Stock Banking Company for India, it is stated,—"The management to be entrusted to a Board of Directors in London, Agencies in India and China." This letter was signed by eight gentlemen of note,—amongst whom was a partner of Mr. Palmer's,—so that they were agreed on the principle of management.

The proprietors of the Colonial and Australian Banks have adopted the principle of having the control of those institutions vested in a Board of Directors in London; and I cannot, in the Pamphlets of an India Merchant and Mr. Palmer, find one single sound argument against the principle. London being the Capital not only of England, but of the British Empire, the seat of Government, the centre of the monied interest, the fountain from which has issued streams of wealth; to repay which, the revenues of all Europe, of South America, *and the East Indies*, and the mines of Brazil, Mexico, and Peru are mortgaged; it seems reasonable that London, rather than Calcutta, should be the source and centre of the power which should regulate the operations of the Bank of India, as they effect the *external* trade of India, including as it does, not merely the operations of Calcutta, but of Bombay, Madras, and Canton. As to the *internal* trade and agriculture of India, their connection with the Bank of India and the benefits the latter can confer upon them will be best directed by Local Boards, while the Central Board in London, possessing a control over each, will produce uniformity in principle and action.

I see no sufficient reason why a Board of Directors in London would not be competent to the management of the Bank of India, and assisted by Local Boards, beneficially to India and the proprietary. Practically there can be no objection; for there is no precedent, no experience, to prove the fallacy of the principle.

I take the opportunity to suggest, that the good working of the establishments in India will greatly depend upon the due distribution of power and

patronage. Managers in India must not be dependent entirely on the Local Board, nor yet independent of them; the dependence of the managers should be conjointly on the Local Board, and on the Directors in England. They must not be so placed as to "love the one, and hate the other," or "hold to the one, and despise the other." The resident proprietary may be made useful, to interfere, by their decision, in cases of disagreement and jealousy, or want of courtesy and confidence between Managers and Directors. Neither should all power and patronage be kept in your own hands. Local Directors must participate in these, to keep alive their interest and zeal in attending to the affairs of the Company. These remarks were suggested, by reading the 59th clause in the legal "Heads of the proposed Plan," accompanying your petition to the King. "The Directors (London Directors) have full power to appoint all agents, officers, and servants, as well in England as abroad, and to fix their salaries, and to discharge them." The Directors in India should have some voice in these matters, or they wil be mere automatons.

SECTION VI.

Is it sound Policy, and consistent with the most approved Banking principles, to have Branches scattered throughout India?

I have already shown that by the "Plan for the Bank of India," you are only pledged to a Bank at Calcutta and Branches at Bombay, and Madras, although you indicate you might establish Branches at other places.

A Joint Stock, or Private Bank with many Branches, is not considered so safe in England as a Bank confining its business to one establishment. If the Bank is a Bank of issue, the danger of its being badly managed, or getting into difficulties, is considered to be greatly augmented.

If the difficulty of managing many Branches is great in England, it would be next to impossible for a Board of Directors in London to control and superintend properly many Branch Banks scattered throughout India, however they might be assisted by the Directors of the chief Banks in each Presidency.

The objections of an India merchant, in his Remarks, (page 5,) and his Review, (page 2,) and of Mr. Palmer, (page 29,) to your having many branches, I consider to be well founded.

For my own part, I cannot see why your establishment at Bombay should not be independent of the Bank at Calcutta. There may be reasons unknown to me why the establishment at Madras should be a branch of that at Calcutta; but it appears to me, the most simple form of your establishments would be four independent Banks, at Calcutta, Bombay, Madras, and Canton. The Calcutta and Bombay Banks to be established first; Madras and Canton subsequently; the former as a branch from Calcutta, or as an independent Bank, as may hereafter be deemed expedient. The Canton Bank not to be established until the working of the Calcutta and Bombay Banks be ascertained, and the want of a Bank at Calcutta demonstrated by the quantity of legitimate Banking operations offering.

It would be the duty of the Bank of India to assist in spreading the benefit of Banks all over India; and this would be done more advantageously for the public, and I think for herself, by assisting and encouraging the formation of local Banks, in all the cities and principal towns. The Bank of India might assist, by taking a portion of the Joint Stock at the outset; and she might extend her business and her influence, by inducing these Banks to circulate her notes, and not their own, on similar principles to those

adopted by the Bank of England in this country. The Bank of India would, at the Presidencies, become the agent of all the interior local Banks.

Issue of Notes.

Mr. Palmer says, (page 13)—"Had it been decided that the measure (your Bank) should be carried into effect, he should have been prepared with an opinion as to the mode of accomplishing it"—that is, the issue of notes. (Page 16)—he says—"2nd, I object to the issue of notes otherwise than upon a defined system,—and controlled by the publicity of the proceedings of the Bank." (Page 25)—he says—"You will perceive that my objection to promissory notes is limited to there having been no specific regulation or security proposed."

Mr. Palmer, upon this subject, has evidently not studied the "Plan for the Bank of India."

I have shewn that in your 1st Article, you propose to be incorporated by a charter from the Crown and the East India Company. That in the letter to Mr. T. Spring Rice, 21st June, 1836, the projectors distinctly state, that they expect to obtain a charter from the India Government, on the same terms as the Bank of Bengal. On examining the charter of the Bank of Bengal, the limitations on the issue of notes, are such as to shew, that by soliciting a similar charter, you propose your notes should be a legal tender for customs, dues, and land revenue, to the extent of two-thirds, &c. That you are willing to limit your circulation to four times the amount of paid up Capital, and to give security to the Indian Government to one-fourth the amount of your circulation.

Mr. Palmer's "objections to promissory notes being limited, to there having been no specific regulation or security proposed," when he discovers his mistake, and finds that the "specific regulations" and "security proposed" are exactly the same as those of the Bank of Bengal, he must withdraw his objections, because he has declared, "an extension of the Bank of Bengal and similar establishments formed at the other Presidencies, would afford every Banking aid which that part of the British possessions would require." (Mr. Palmer's Reasons, page 29.)

Mr. Palmer, approving so strongly as he does, the Bank of Bengal and the formation of similar establishments, ought, to be consistent to approve of the "Plan for the Bank of India," because in that plan your operations in India are intended by you to be based on a charter to be granted on the same terms as the one held by that establishment.

Before concluding, I shall state a few reasons which occur to me, as giving you a claim for support on the various parties interested in the question. The simplest and most cogent is, that I believe in assisting to establish the Bank of India, they will also benefit themselves.

If you adhere strictly to the pledge you have given to the British and Indian public, in your 8th Article, that "the Bank of India shall confine its business to Banking exclusively," its establishment will be a measure of almost unmixed good; a great and lasting benefit conferred upon India. The

British Government owes a large debt to India. Whatever India may now enjoy of good government, the acquisition of her Provinces was attended with bloodshed, and many miseries inflicted upon past generations. India has, for many years, been drained by a large annual tribute: her productions were long excluded from our markets: and her manufactures ruined by the importation of ours. By encouraging a new Bank, and a general extension of English Banking, that may eventually lead to such an improvement in Society as shall put down the usurious and pernicious money lending of the lower class of Shroffs and Banians, what a benefit would be conferred! How greatly would the misery of our labouring classes be increased, if every labourer and artisan had to pawn his tools every Saturday night and redeem them every Monday morning, or pay a weekly rent for their hire. The pressure of our National Debt, on our small farmers and handicraftsmen, by diminishing their enjoyments in tea, tobacco, sugar, beer, &c., is a trifle compared to a usurious charge of 24 to 60 ℔ cent. on the small capitals they respectively employ.

To the East India Company is entrusted the welfare and good government of our Indian fellow subjects. She must be interested in their prosperity. Let her reflect what benefits have been conferred on the Indigo districts, by the introduction of British skill and capital in the cultivation of that article. The price of labour, and the value of land, have been greatly increased, while the consumption of indigo has gone on augmenting. The people are better housed and clad, and greater facilities have been given to the collection of the revenue. Let the Company only imagine the same effects to be produced on every description of Indian cultivation,—sugar, cotton, rice, tobacco, opium, silk, &c.; only imagine the coal and iron of India brought into active play, by means of British enterprise and skill and capital, which sustains and stimulates both; what increased happiness would be spread over the face of the country—what enormous wealth produced—the collection of her revenue would be lightly felt, and her political power would be firmly established, by the moral strength she would have in the affections of the people, and their feeling that their well-being was owing to the wisdom of a paternal government, encouraging every institution and improvement that could contribute to their welfare. The saving of 2 s. 6d. ℔ annum to each individual, out of the usurious demands of the money-changing and pawnbroking Shroffs and Banians, on a population of one hundred million souls, would prove £12,500,000 ℔ annum,—say more than half the present revenue of India.

Such motives as these should induce his Majesty's Government and the East India Company to patronise the Bank of India, for it may truly be said, in the language of one deeply versed in the subject,

"Where Banking flourishes, there commerce and wealth increase; and where Banking declines, these will wither away."

Parties desirous of holding shares in the "Bank of India" may rest satisfied that all that is said about the profits of banking being less in India than in England, is only a device of the enemy. If a Banker take up money at 3 ℔ cent., and lend it out at 4 ℔ cent., the gains are not so large on the same capital employed, as if he took it up at 6 ℔ cent., and lent at 8 ℔

cent. The per centage of *profit* charged his customer is in both cases 33⅓ ℔ cent.; but the per centage on the Capital he employs is only 1 ℔ cent. in the first instance, and 2 ℔ cent. in the latter.

A country where the rate of interest is high, holds out larger profits to Bankers than those countries where interest is low. Instead of the miserable dividend of the Bank of Bengal, the Bank of India will, I have no doubt soon be able to divide 10 or 12 ℔ cent.; and as her operations extend, I see no impediment to a considerable increase. The errors of the Bank of Bengal will warn her where there is danger, and shew her the course she ought to steer.

To the British manufacturer who shall have read this, little need be said to satisfy him of the great advantages that he will derive from the establishment of the Bank of India on sound Banking principles. It will be his own fault if he do not insist upon his remittances being made in the drafts of the Bank of India. These will insure him a fair exchange on an equality with all competitors; a remittance as safe as gold, and being at ninety days instead of six months sight, convertible into cash so soon as it comes into his hands. If he see it to be his interest, he can obtain a cash advance upon his exports by drawing upon India through the London or other partners of his India correspondents, instead of advances by acceptances at six and twelve months date to be renewed at maturity.

To the natives of India I need say little, for this will perhaps never reach their hands, or be read by them. Perchance a few of the most wealthy and intelligent, who know the English language may see it. As natives they ought to feel a deep interest in the welfare of India. They will easily perceive that the native Banking system of India is not a blessing to the country; that it exists upon the misfortunes and miseries of the productive classes. They will soon convince themselves that if the capital of the lower class of Shroffs and Banians were devoted to agriculture, it would do far more good than as at present employed. A portion of it might be diverted from its present uses, by a paper money that should freely circulate at one unvarying price all over India. The most wealthy will easily understand that by a general extension of European Banking throughout India, they will be called upon to assist with their capitals and that through such a medium they may acquire not only profit, but honour and influence.

India Houses of undoubted wealth, need not fear any diminution of the profitable employment of their capital and credit by the Bank of India. The object of the Bank is to augment the influence of Capital, by assisting it with a portion of her own, and this assistance would be rendered through the medium of discounts of commercial paper of undoubted credit. Houses not of high standing, might be curtailed in their operations,—they might no longer be able to ship produce bought with the money of manufacturers, to whom are sent their drafts on parties and partners, and therefore not bound to protect them. Such houses might find the manufacturers would no longer take their drafts, and that the Bank of India would not discount them. They would have to lay aside their produce speculations, or get their London correspondents to back them with letters of credit; or else go to the more wealthy houses and place their bills of lading at their disposal, and pay them

a commission for negociating their drafts, which backed by the endorsement of a wealthy firm would become acceptable to the Bank. Men of wealth and credit do not suffer from Banking establishments: the latter always are ready to assist the former, as the true medium of profit without risk.

Speculators in India produce who can command letters of credit.—If what is said be true, you also have your complaints about exchanges, as well as our manufacturers. The produce of India being in few hands, you are a good deal at the mercy of the India Houses who hold it. Needy speculators in produce, who offer the security of bills of lading, offer as good security perhaps as your letters of credit; and the temptation of being able to influence the consignment in the former case, induces the India House to do their business on as good terms as yours, in the matter of exchange.

When however the Bank of India shall be in operation, the question of exchange will no longer be a matter of bargain between you and your agent. The exchange will be settled by the Bank: her Agio on the market rate of the best bills will be known. You will only have to bargain for your commissions and as the most respectable houses have always fixed rates, there need be no bargaining at all. You will take up the position, and obtain the advantages your letters of credit entitle you to. The speculator, whose knowledge, abilities, character, and connections induce and entitle him to appear in the same market, must make the best terms he can, amongst his friends. Such men will always meet with liberal merchants to support them but as more risk attends their business, in exchange or commissions, they must expect to pay an equivalent; or allow their produce to be sent to their friend's agent at the port of destination.

I now conclude my Free Thoughts on your "Plan for the Bank of India." I am anxious for its establishment and prosperity, and have felt some fear of its being suffocated by the over-nursing of its friends, or strangled by its adversaries.

You may not agree with me in my views of the mode of action of the Bank, and I shall regret it; but if I have given satisfaction to my friend, at whose request I undertook this task, I esteem myself amply repaid, and can only offer you my sincere wishes for the prosperity of "the Bank of India," remaining,

Gentlemen,
Your very obedient servant,
A FRIEND.

To the Provisional Board of Directors
of the Bank of India.

Liverpool, Jan. 25, 1837.

PRINTED BY J. BELL, LORD STREET, LIVERPOOL.

REPORTS

UPON

THE SETTLEMENT

OF

ZILLAH ETAWAH.

By M. R. GUBBINS, Esq.,

Bengal Civil Service.

AGRA:

PRINTED AT THE ORPHAN PRESS.

1844.

PURGUNNAH ETAWAH.

—00-00—

To R. N. C. HAMILTON, Esq.

Commissioner of

AGRA.

SIR,

* Professional maps, ...	2 vols.
Village statements, Nos. II. and III., ...	2 do.
Annual jumma statement,..	1 do.
General statement No. IV.	1 do.
Police statement, ...	1 do.
No. VII., Mafee statement,	1 do.
Statement of area occupied by each crop, ...	1 do.
Mouzawar Index,..	1 do.
Muhulwar Index, ...	1 do.
Abstract disposition of the out-standing balances attached to this report,....	1 do.
Total, ...	12

Herewith I have the honor to submit the papers of settlement of purgunnah Etawah, as noted in the margin,* revised under Regulation IX. of 1833, for a period of 30 years.

General boundaries.

2nd. Etawah adjoins westward Dehly Jakhun, and eastward Suckna of this district. Northward it is bounded by Kurhul in Mynpoory, and south by the river Jumna.

Number of Mouzahs.

3rd. Its boundaries underwent revision after the survey; by which the new pergunnah has been made to contain 214 Mouzahs, which have been formed into 155 Muhals.

Area.

4th. It was measured professionally and by Khusra in 1839, when the area was found to be the following, which is given as corrected by purtaul.

AREA IN ACRES.

Total.	*Malgoozaree.*					
	Minhey, barren, &c.	*Cultivated.*	*Newly abandoned.*	*Total of the two.*	*Culturable waste.*	*Total.*
1,28,544	50,408	58,485	17,453	75,938	2,198	78,136

Soil and general features.

5th. In general position and features Etawah bears resemblance to Dehly Jakhun and Luckna. It may similarly be divided into the Kurka, or jumna tract, the Ghar, and the Puchar. There is this difference, however, that there is less superior Puchar land in proportion to the Ghar, than in either of the above pergunnahs. Besides which, there is a larger extent of inferior land toward the centre of the pergunnah, in the vicinity of the Sursoo and Sehugur streams. I, therefore, consider it to be generally inferior in natural resources.

Streams.

6th. Two streams enter the pergunnah from the west side during the rains, the Sursoo and the Sehugur, and unite toward its centre at the village called Chukwa Boozoorg into one bearing the name of the latter stream, which flows into the Suckna pergunnah. No benefit is derived from the floods of these torrents; on the contrary, the villages along their course suffer from the sundry deposites which they leave.

Irrigation from Wells.

7th. The return of irrigation of this pergunnah is 61 per cent irrigated to 39 unirrigated; 55 being by wells, and 6 from tanks. It is sufficiently correct, having been tested by careful purtaul, and shows a less favorable return than either Luckna or Dehly Jakhun, which was to be anticipated, from the small proportion of Puchar lands. The general remarks regarding the facilities for sinking kucha wells, made in my report on Suckna, are also applicable to Etawah.

Irrigation from Tals.

8th. There is little tal irrigation in the pergunnah; jheels are few. Abee land is only 6 per cent.

Distinction of the pergunnah into classes.

9th. The pergunnah has been divided into four classes. First, the Kurka or Jumna tract, embracing all villages adjacent to the river. The rest of the pergunnah being distinguished into the first, second and third classes, according to the individual quality of soil and capabilities for irrigation of each mouzah, without reference to position. A classified list of the villages has been added to the first volume of village statements.

Distinction of soil into classes.

10th. The soil has been distinguished into the same classes, that have been adopted in Luckna and Dehly Jakhun, viz. Burra, Munjha and Burreh. The two former classes are of rare occurrence in the Kurka villages. The general proportion per cent of each class being, Burra 8, Munjha 12, and Burreh 80. This proportion of the superior soils exceeds that of Luckna and Dehly Jakhun, and is rather too high, and partly explains the reduced revenue rates which have been applied to them.

Markets.

11th. Etawah is the only market deserving of notice in the pergunnah. The vicinity of Kurhul in Mynpoory, affords a market for the villages situate on the north western side.

Castes of the proprietary classes.

12th. The most influential class of proprietors in Etawah, was formerly that of the Subrun Brahmins of Manukpoor Bissoo, still called Chowdrees; but their inveterate habits of mismanagement and arrear, have led to the sale of a number of their estates. The Choban family of Purtapnere; the Gorruckpooria bunnias of the town; the Kayths of Chukma Boozoorg, likewise called Chowdrees of Ayara of Purasun and Sunay-eyk-dil; and Koosul Singh, a brahmin of Hurdoee, who has lately risen into notice, likewise possess many villages.

Of the Ryuths.

The ryuths, or asamees, are very mixed. The following abstract, showing the sub-division of the population into castes, will not be without its interest.

Caste.	*Agriculturists.*	*Non-agriculturists.*	*Total.*
Brahmins, ...	4,884	3,856	8,740
Rajpooths, ...	1,884	477	2,361
Mahajuns, ...	175	761	918
Carried over, .. .	6,943	5,094	12,019

Caste.	Agriculturists.	Non-agriculturists.	Total.
Brought forward, ...	6,943	5,094	12,019
Kyaths, ...	346	1,048	1,394
Mussulmans, ...	317	3,679	3,996
Kachees, ...	2,586	1,278	3,864
Chumars, ...	1,864	3,663	5,527
Naees, ...	157	968	1,125
Carpenters, ...	214	658	872
Dhobees, ...	158	508	666
Talees, ...	188	635	823
Lodhees, ...	1,716	983	2,699
Koomars, ...	153	383	536
Dhanooks, ...	82	699	781
Bunghees, ...	24	492	516
Aheers, ...	3,779	1,077	4,856
Guddurieas, ...	515	443	958
Bhorjies, ...	46	405	451
Bunneeas, ...	334	1,926	2,260
Kuhars, ...	543	868	1,411
Sonars, ...	33	624	657
Korees, ...	4	1,433	1,437
Koormees, ...	12	465	477
Miscellaneous, ...	295	3,263	3,134
Total, ..	20,291	30,463	50,754

Census Total Population.

13th. By a census made in the last year, the total population of the pergunnah was made to amount to 50,754 souls to an area of 202 square miles, giving a rate of 251 persons to the square miles. But this return is, for obvious reasons, below the real average.

Tenures.

14th. The tenures throughout Etawah are, with very trifling exception, zemindarree; the investigation of which occupied me long, notwithstanding that a great number had been disposed of in last season by my predecessor Mr. Lawrence, and by the Deputy Collector.

The cases in which property has changed hands are not many; and, to bring them prominently to the notice of the Board, I annex a list, with an abstract of grounds on which decision was founded.

Estate.	*Name of party in possession prior to settlement.*	*Name of party who has now been admitted to engagements.*	*Abstract of grounds of decision.*
Suckhore,	Dooniaput,	Sububjeet, &c., ...	Vide remarks in next paragraph.
Neepseye,	Ditto, ..	Jyshiram, &c., ...	Ditto ditto.
Shajehanpoor, ..	Ditto, ..	Lalsaha, &c.	Ditto ditto.
Bihoneepoor, ..	Ditto, ..	Piransookh, &c., ...	Ditto ditto.
Manukpoor Bheecun, ..	Oogur pershaud, ..	Bheecun, ..	This Estate has been transferred from the name of Oogurpershaud Kyath to the occupant Brahmin Bheecun, (subject to a Talooqdarree payment of 10 per cent on the Jumma), who has managed the estate as mhostagir since 1818, vide detailed remarks annexed to village statements.
Buhaderpoor Lohea, ..	Hunoopershaud Totaram, ..	Nundram Pransookh,	Transferred from the names of the Kyaths to the occupant community, subject to a talooqdarry payment of 10 per cent on the jumma, vide detailed remarks to village statement.
Orhunpoor,	Rajah Cheyt Sing, ..	Bhyroon Sing, &c.,	Vide remarks in following paragraph.

Talooquas.

15th. There are only two estates in Etawah that deserve the name of Talooquas. The first, that of Purtapnere, Rajah Cheyt Sing Talooqdar, embraces 11 mowzahs, bearing a jumma of rupees 7,866; many claims were preferred by the occupants of the several mouzahs, only one of which, in the case mouzah Arumpoor, appeared to me to be made out; a settlement in that instance has been made with the occupant Brahmins as biswadars, subject to a talooq-

darree allowance to the Rajah of rupees 18 per cent of the gross assets. From this arrangement the Rajah has not appealed. Vide my letter to the Commissioner, No. 90, dated the 28th May last. The remaining mouzahs have been settled with him as zemindar. The Purtapnere family is Choban, connected with the Rajahs of Chukkurnuggur, Mynpoory, Eyta and Rajore; the family is a very ancient one. It acquired Orhunpoor at the time of Almas Alee Khan's Soobadarree under the Government of the Nuwab Vuzeer. The second case is that of the villages held by Dooniaput Kyath, now residing in Lucknow, son of Ray Balkishan, an officer of high rank (Akhbar-Nuwees) in the service of the Nuwab of Oude, who, a few years before the cession, acquired possession of a considerable talooqua, the fiscal history of which since the cession, I have thought it worth while to detail in the subjoined statement.

Settlement.	*Number of Mouzahs.*	*Jumma.*	*Name of party engaging.*	*On what tenure.*	*Detail.*
1st.	56 6 13	53,464	Dhunput Ray son of Ray Balkishan and his agent Debidut.	Zemindaree, 11 13 7	Toolshepoor, Bhugoliepoor, Shajehanpoor, Nundpoor, Khur Kholy 13 biswas, Oossreye, Neepseye, Bihareepoor, Longpoor, Koomhawur, Ondinpoor, Sehsarpoor.
				Moostageery, 44 13 6	Luckhor Shajehanpoor Buraree, Ameenabad, Bukpyarpoor Rutnoopoor, Rahnu, Keshopoor, Mudbeapoor, Ayma Nugla, Mohun Nugla Golabpoor, Bhageepoor, Bishnoopoor, Lohreye, Sheopoory Tunarooa 13 biswas, Rooeean, Rokpoor Nugureea, Bhudwan Doongree, Kandunee Ayma

Settlement.	Number of Mouzahs.	Jumma.	Name of party engaging.	On what tenure.	Detail.
					Mohumedpoor, Wuzeerpoor, Dunnodurpoor Suray, Eyketil Indhoma, Bhoolpoor, Mobarickpoor, Buhaderpoor, Oonwah, Suntokpoor, Eesurpoor, Jhidpoor Jahanabad Suray, Eesur, Beye.
2nd.	10 13 7	8,721	Dhunput ray, son of Balkishan.	Moostagir.	Toolsheepoor, Bhugoleepoor, Nundpoor, Khurkholee 13 biswas, Lattoopoor, Oossreye Longpoor, Neepseyee, Rooeean, and Bishnoopoor Lohreye.
3rd.	24 13 7	18,898	Dhunput ray.	Moostagir.	Besides the 10 above detailed Ayma Nugla Mohun, Rahun, Reshopoor Rahun, Sooltanpoor Rohun, Nugla Golabpoor, Gora Dialpoor Kullianpoor, Rohun, Mohunpoor, Bhudiapoor, Agoopoor, Bhagerpoor, Bhowaneepoor, Suleympoor, Juffurpoor, Luckhore, Shajehanpoor.
4th.	.. ..	.. ..	.. ..	.. ..	Ray Balkishen refused to engage for any villages, the whole of which were settled individually, either in zemidaree, or Farm with others.
5th.	.. ..	.. ..	.. ..	.. ..	Ray Balkishen did not come forward.

Settlement.	Number of Mouzahs.	Jumma.	Name of party engaging.	On what tenure.	Detail.
6th.	14 0 0	12,399	Dhooniaput, son of Ray Balkishan.	Zemindar.	The same arrangement was made. Rahun 1, Kullianpoor 2, Sooltanpoor 3, Kishepoor 4, Kooeean 5, Mohunpoor 6, Bhudiapoor 7, Agoopoor 8, Bishnoopoor, Sohreye, Nugla, Golabpoor, Luckhare, Shajehanpoor, Neep seye, Bihareepoor. Memo: The 8 first named mouzahs have been sold for arrears of Revenue, and the 6 mouzahs following only remain in his possession: BishnoopoorSohreye, Golabpoor, Luckhore, Shajehanpoor, Neep seye, Bihareepoor.

16*th*. The injury resulting to the remaining villages from the absenteeism of Dooniaput, and the mismanagement of his agents, as well as the just claims of the village occupants, convinced me of the necessity of introducing a system, by which they should be placed under the direct local management of a qualified person resident on the spot; and I caused several notices to be served on the recorded proprietor, calling on him to make some such arrangement; failing in which, I have concluded a biswadarree settlement with the proprietary communities of the 4 mouzahs noted in the margin,* allowing to Dooniaput 18 per cent of the assets in the 2 former cases, and 15 in the two last.

* 1 Neepseye.
2 Bihareepoor.
3 Luckhore.
4 Shajehanpoor.

17*th*. I beg here distinctly to record my opinion, that the Talooqdaree allowance in these cases should be heritable, and not limited, save to the period of settlement.

Mouzahs the property of Government and Lawaris.

18*th*. For a detail of the arrangements made for the mouzahs belonging to Government, and Lawaris, I beg to refer you to the statement which accompanied my letter, No. 108, dated the 14th June last, and the subsequent correspondence, noted in the margin,* which is yet unconcluded.

* From Sec. Sudder Board, No. 284, dated the 11th August 1840.
From Settlement officer, No. 312, dated the 7th October 1840.
From Commissioner, No. 550, dated the 18th December 1840.
From Sec. Sudder Board, No. 458, dated the 27th November 1840.

Former settlements.

19*th*. The fiscal history of the purgunnah will be sufficiently gathered from an examination of the subjoined two statements, which exhibit; first, the several settlements compared with one another; and secondly, the demand, collection and balance for the last 20 years, ending in 1246 F. S.

Settlement.	Average Jumma.	1st Settlement.		2d Sett:.		3d Sett:.		4th Sett:.		5th Sett:.	
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase,	Decrease:	Increase.	Decrease.
1st Settlet. from 1210 to 12,....	1,82,577	0	0	0	0	0	0	0	0	0	0
2d ditto from 1213 to 15.	1,75,156	0	7,421	0	0	0	0	0	0	0	0
3d ditto from 1216 to 19.	2,06,282	23,705	0	31,126	0	0	0	0	0	0	0
4th ditto from 1220 to 24.	1,81,489	0	1,088	6,333	0	0	24,793	0	0	0	0
5th ditto from 1225 to 29.	1,84,040	1,463	0	8,884	0	0	22,294	2,551	0	0	0
Present juma.....	1,89,969	7,392	0	14,813	0	0	16,312	8,480	0	5,929	0

Statement of demand, receipts, and balances for 20 *years, ending with* 1246 F. S.

Year.	Demand.	Collections.	Balance.
1227 F. S.	1,83,578	1,83,748	0 0 0
1228 F. S. .. .	1,83,621	1,87,715	0 0 0
1229 F. S.	1,83,641	1,83,787	0 0 0
1230 F. S.	1,83,706	1,84,132	0 0 0
1231 F. S.	1,85,906	1,86,629	0 0 0
1232 F. S.	1,86,706	1,87,677	0 0 0
Carried over, ..	11,07,158	11,13,688	0 0 0

Year.	Demand.	Collections.	Balance.
Brought forward,	11,07,158	11,13,688	0 0 0
1233 F. S.	1,86,706	1,87,918	0 0 0
1234 F. S.	1,86,706	1,87,963	0 0 0
1235 F. S.	1,87,386	1,87,920	0 0 0
1236 F. S. ...	1,87,400	1,87,934	0 0 0
1237 F. S.	1,87,140	1,87,674	0 0 0
1238 F. S.	1,87,390	1,87,734	181 0 0
1239 F. S.	1,87,390	1,87,670	179 0 0
1240 F. S.	1,87,197	1,87,656	0 0 0
1241 F. S.	1,88,524	1,88,492	273 0 0
1242 F. S.	1,88,569	1,89,116	0 0 0
1243 F. S.	1,89,219	1,89,845	0 0 0
1244 F. S.	1,89,781	1,90,216	189 0 0
1245 F. S.	1,89,780	67,513	1,20,494 12 0
1246 F. S.	1,89,592	1,15,675	61,079 9 0
Total.	37,36,638	35,56,514	1,82,396 7 0

20*th*. A decrease of 7,000 rupees will be observed in the second settlement, and an extraordinary increase of rupees 31,000 at the 3rd. Again, a very large reduction of rupees 24,000 at the 4th settlement, which was hastened by the drought of 1219. The fourth settlement, indeed, was concluded almost entirely with Farmers, the land-holders having very generally refused the Collector's terms. An increase of 2,500 rupees at the fifth, and of about 6,000 rupees at the sixth and succeeding settlements, was effected; rendering the present jumma in excess of that of the first settlement by rupees 7,392, from which should be deducted rupees 4,309 on account of maafee lands intermediately resumed, reducing the excess jumma to rupees 3,083.

Remarks on the above data.

21*st*. The clear state of the balance column in the second statement, up to the famine of 1245, would, uncorrected by other sources of information, induce an opinion, that the pergunnah was not over assessed. That such was greatly the case, however, there is abundant proof. In the present depressed condition of the agriculturists, the pergunnah exhibiting a greater degree of poverty and wretchedness among the ryuts of abandoned and ruined villages, and want of means in the land-holders than any other of the settled pergunnahs, save Burpoora. In the extraordinary balances of the two* past and the present year. In the

* Balance of 1245—1,20,494
Balance of 1246— 61,079
Balance of 1247
On the 1st Sept. 1840,45,224.

great number of estates recently* sold and purchased by Government. In the unwillingness of parties to come forward to accept transfers, for arrear. In the unusually large extent† of abandoned land. In the large number of mouzahs placed under kham‡ management; and proved incontestably by a comparison of the former jumma with the highest nikasee collections, where such have been correctly ascertained. The average rate on malgoozaree land, finally, was clearly higher than was warranted by the capabilities of the pergunnah, viz.; Rupees 2-6-11.

* Sold between the 1st January 1838, and the 31st Decr. 1839, 18
Purchased by Govt..... 6
Ditto by others, ... 12

† Acres, 17,453 in March 1840

‡ Estates under kham management when the settlement came on.... 49.

Over-assessed Estates.

22nd. There are several estates which could be quoted, in which, except in seasons of unusual productiveness, a yearly loss was suffered by the land-owner; until, his means and patience being exhausted, he broke down in the famine year; such were Rajpoora, and most of the villages of Rahun; but it is unnecessary here to adduce them.

Increase of assets.

23rd. The increase of assets obtained from resumed registered maafee land, after deducting 229 acres for tenures not exceeding 10 beeghas, amounts to 1,462 acres; and from unregistered maafee, after deducting 960 acres released to village servants and others, to 3,911 acres; total 5,373 acres. The calculated jumma upon which, is rupees 6,715. But the real value does not probably exceed half this amount. As a set off against this must be noticed the increase of liabilities, viz. two-third of the salaries of chowkedars and bullahurs, Rs. 4,080§, and the rent of land assignments to the same, rupees 968‖; total rupees 5,048: and the road fund, rupees 1,597—grand total rupees 6,645.

Increase of liabilities.

§ Total, ... 6,12
Deduct 1-3rd, . 2,04
Total, .. 4,8

‖ Total, ... 1,451
Deduct,.. .. 483
Total, .. 968

Proposed assessment.

24th. I propose to fix the kamil future jumma of the pergunnah at rupees 1,60,541, shewing a reduction in revenue of rupees 30,097¶, or about rupees 17 per cent, and yielding a rate on malgoozaree area of rupees 2 0 10; and besides this, to grant a further russudee reduction during the first three years, as noted in the margin.**

¶ Former jumma, 190,638
Proposed jumma, 160,541
Reduction,.. .. 30,097

** 1248 18,118
1249 5,878
1250 639

Road Fund.

Road fund at 1 rupee per cent on the jumma, has been engaged for besides.

Low rate of assessment on the hereditary villages of Talooqua Purtapnere.

* 1 Purtapnere.
2 Sungolee.
3 Demaree.
4 Tukpoora.
5 Nagur Hurchundpoor Chogon.
6 Pudumpoor.
7 KheyraSurayBhoput
8 Bhogeepoor.

25th. An increase of rupees 4,387 might have been obtained by raising the assessment of the 8 villages, noted in the margin *, belonging to the talooqua Purtapnere; to the standard of the pergunnah, but this measure I cannot advocate, considering that the limited profit enjoyed by the Rajah Cheyt Sing, is no more than is sufficient to maintain the moderate degree of expenditure which his rank and station necessarily require. It would, I conceive, be neither just nor politic to raise the assessment on the estate of a chief of rank and family, so high, as to allow only of the reduced expenditure of a private and humble individual. The Rajah bears a good character for punctuality of payment, and has always shewn himself ready to render such assistance as lay in his power to the officers of Government. An increase of rupees 41 † upon his villages of pergunnah Etawah, and of rupees 40 ‡ upon the total talooqua, exclusive of the villages transferred to Mynpoory, has been made by the preseut settlement; besides the very considerable increase of incidental liabilities.

† Former assessment, 7,866
Proposed ditto, .. 7,907
Increase,.. .. 41

‡ Former assessment, 25,853
Proposed ditto, .. 25,893
Increase,.. .. 40

26th. Having assumed the total jumma of the talooqua Purtapnere in Etawah at rupees 7,907, the system followed in distributing the assessment has been the following. The villages Burolee Kulan, Burolee Khurd and Arhunpoor, which are distinct from the more ancient and hereditary villages of the talooqua, have been assessed at the average rate of the pergunnah, and the remaining juma has been distributed over the villages of the Muhals Purtapnere and Sungoolee, proportionately to the full assessment which each could in my judgment bear. The rate of assessment is, therefore, equally light in each; whereas under the former distribution, some bore a mere nominal assessment, and others a full jumma. I mention this to correct any erroneous idea that might be formed from the fact of the jumma of some of the mouzahs having been reduced.

Rent rates.

27th. The following Rent rates were assumed for each division and class of the pergunnah.

Class.	Burra.		Munjeh.		Burreh.		Lately abandoned.		Abee.
	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	
First, ...	7 14	5 4	5 10	3 15	4 2 0	2 7	3 1 6	1 14	3 12
Second, ..	7 2	5 1	5 4	3 12	3 10 6	2 4	2 10 0	1 11	3 6
Third, ...	6 0	4 8	4 8	3 6	2 13 0	1 14	2 2 6	1 5	2 13

	Burra.		Munjeh.		Burreh.		Kuchar.		Lately abandoned.		Teer.
	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	
Kurka,	6 0	4 8	4 8	3 6	3 6	2 5 6	5 4	2 7	2 7	1 14	4 8

Revenue rates.

From which the Revenue rates were deduced by the subtraction of .33 per cent, and are as follows:—

Class.	Barra.		Munjeh.		Burreh.		Kuchar.		Lately abandoned.		Teer.	Abee.
	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.		
First, ...	5 4	3 8	3 12	2 10	2 12	1 10	0 0	0 0	2 1	1 4	0 0	2 8
Second, ..	4 12	3 6	3 8	2 8	2 7	1 8	0 0	0 0	1 12	1 2	0 0	2 4
Third, ...	4 0	3 0	3 0	2 4	1 14	1 4	0 0	0 0	1 7	0 14	0 0	1 14
Kurka,.. ..	4 0	3 0	3 0	2 4	2 4	1 9	3 8	1 10	1 10	1 4	3 0	0 0

They were found to apply well to the calculations of jumma, and there is a large number of mouzahs in which the value by revenue rates has been assumed as the jumma. Where the estate is further burthened with talooqdarree allowance of rupees 18 per cent, the deduction has been 43; where the allowance is 15, the deduction made is 40 per cent.

Settlement.

28th. I received an excellent Dowl from Moonsook Ray the acting Tehseeldar of Etawah, who also superintended the pre-

paration of the purtaul papers; and the settlement finally came off on the 25th May, when the terms were agreed to without an exception.* I have not been compelled to farm any mouzah in consequence of recusancy; but three, as noted in the margin,* have been leased in farm under the provisions of Section 4, Regulation 2 of 1826, in consequence of wilful mismanagement: no appeal was preferred against any of the jummas assessed.

* 1 Lokpoor, .. 15 yrs.
2 Hawriapoor, 15 yrs.
3 Raggapoor, 4 yrs.

Village police.

29th. The same arrangements for the provision of an efficient village police were made in this pergunnah, as described in my report on Suckna. The total number of chokydars is 150, and bullahurs 181. The sum of money salaries is rupees 6,120, which added to rupees 1,451 the rental of 390 acres of jaghere land, shows a total police charge of rupees 7,571, being 4½ per cent on the revised jumah.

Kists.

30th. The following kists have been fixed.

Khureef.								Rubbee.					
15th Nov.		*15th Decr.*		*1st Feb.*		*Total.*		*1st May.*		*1st June.*		*Total*	
as.	*p.*	*as.*	*p.*	*as.*	*p.*	*as.*	*p.*	*as.*	*p.*	*as.*	*p.*	*as.*	*p.*
3	10	4	1½	0	2¼	8	1½	3	10	4	0½	7	10½
Rupees.		*Rupees.*		*Rupees.*		*Rupees.*		*Rupees.*		*Rupees.*		*Rupees.*	
38,352		41,278		1,903		81,533		38,482		40,526		79,008	

Records of administration and liabilities.

31st. The detailed papers of administration and liabilities have been admirably superintended by Mirza Cullab Hoosein Khan, Deputy Collector. Having already separately brought to your notice in my letter No. 78, dated the 15th May last, the deserving merit of this officer, and solicited an increase of his allowances, it will be sufficient to

add that his services in this pergunnah, rendered since the above application was submitted, induces me to recommend him a second time to favorable consideration.

Settlement under Regulation VII. of 1822.

32*nd.* Only 3 mouzahs in this purgunnah had been settled under Regulation VII. of 1822. Reduction, though not to any large extent, has been allowed in each.

Name of Mouzah.	*Jumma assessed under Regulation* VII. *of* 1822.	*Revised Jumma.*	*Decrease.*
Koomhawur, ..	937	800	137
Oodimpoor, ..	403	391	12
Sehsarpoor, ..	682	582	100

Khethut Mouzahs.

33*rd.* The Khethut mouzahs are many and much intermixed; they all had been incorrectly measured by the Revenue Surveyor, and had to be corrected by me. The khusrahs and field maps have now been amended with the single exception of the large hulqua of Sungowlee, including 7 mouzahs, of which the Khethut mouzahs are being separately remeasured. I have noted in the margin,* the mouzahs in which this discription of tenure exists. The entries in the English Survey maps are so extremely faulty, both in villages of this description and in many others, that I have thought it necessary to add to every village Map a memorandum showing the revised description of total area.

* 1 Etawah.
2 Ayara.
3 Akburpoor Fureedpoor.
4 Atgaon.
5 Buhaderpoor Loheea.
6 Badreepoor.
7 Busreyhur.
8 Becharpoor Booreyha.
9 Phoolapoor.
10 Buhleyapoor.
11 Ticoopoor.
12 Nagur Hurchundpoor chogan.
13 Chukma Boozoorg.
14 Jeytpoor.
15 Jareekheyra.
16 Jubtia.
17 Chitahomun.
18 Soondurpoor.
19 Suntokeepoor Ghaut.
20 Shuncurpoor.
21 Kokepoor.
22 Khooreysur.
23 Kylo Khur.
24 Konjpoor.
25 Keshopoor Kulan.
26 Kuleanpoor Ayara.
27 Kheyra Suray Bhoput.
28 Mulloopoor.
29 Muhomudpoor.

Outstanding balances.

34*th.* The outstanding balances, 1247 included, have all been disposed of, amounting to Rs. 46,439 8 8½. I have annexed an abstract shewing the sum realized since my report,

30 Muhleye.
31 Moongapoor.
32 Lulpoor.
33 Wuzeerpoor Dumodurpoor.

with statements A. and B. of sale and transfer, was submitted, and the classification of the remaining arrear. The detailed statements will be furnished from the Collector's office.

I have &c.,
(Signed) M. R. GUBBINS,
Settlement Officer.

Etawah Settlement Office,
Camp Phuppoond,
The 20th October, 1840.

Abstract disposition of all outstanding balances, including 1247 F. S., for the purgunnah Etawah, up to the 30th September 1840.

				Rs.	As.	Pie.
Balances of years prior to 1247 as they stood at the date of submission of statements A. and B. of sale and transfer, made up to the 15th February 1840. ..	46,439	8	8½			
Collections up to the 30th September 1840, including sums lodged for transfer.	12,747	0	0			
Remaining balance on the 1st October 1840.				33,692	8	8½
Balance of 1247, up to the 30th Sept. 1840. — Total, ...	47,260	0	3			
Deduct surplus collections,....	2,035	14	6			
				45,224	1	9
Total of the two foregoing items, ...				78,916	10	5½
Irrecoverable.						
Nominal, ...				499	0	0
Recommended for remission, ...				62,634	12	6
Deferred for future realization, ...				4,610	4	10½
In train of liquidation.						
By sale, ...				7,103	4	7
By transfer, ...				18,18	1	0
By distraint &c., in immediate train, ...				2,251	3	6
Total, ...				11,172	9	1

(Signed,) M. R. GUBBINS,
Settlement Officer.

ABSTRACT.

1—Submits Settlement Statements of Etawah.
2—Describes General Boundaries.
3—States number of Mowzahs and Muhals.
4—Contains the record of Area.
5—Describes the general features of Pergunnah.
6—Ditto the Streams.
7—Ditto the irrigation by Wells.
8—Ditto the irrigation from Tals.
9—States the distinction of Pergunnah into classes.
10—Ditto ditto of Soil into classes.
11—Notices the Markets in Pergunnah.
12—Notices the chief proprietary and ryutty castes.
13—States the ratio of population to area.
14—Describes the Tenures.
15 and 16—Mentions the Talooquas and cases in which the Talooqdar has been set aside, and a biswadarry settlement concluded.
17—Records his opinion that the Talooqdarree allowance in these cases should not be limited, but by the period of settlement.
18—Refers to the former correspondence on the subject of Estates the property of Government.
19 and 20—Contains statements and remarks on former settlements and Fiscal History.
21 and 22—Remarks on the above data, and points out the frequency of over-assessment.
23—States the increase of assets from resumed maafee, and increase of liability from Chowkydary and road fund.
24—Records proposed revised Jumma.
25 and 26—Notices the increase which might have been obtained from the villages of the Talooqua Purtabnere which it is not here proposed to take, and the mode of distribution of the Jumma upon the component villages of the Talooqua.
27—States the Rent and Revenue Rates.
28—Describes the Settlement.
29—Ditto the arrangements made for the Village Police.
30—States the Kists.
31—Remarks on the preparation of detailed Papers.
32—Notices and compares the present and former settlements made under Regulation VII. of 1822.
33—Ditto the Khetbut Tenures.
34—Disposition of the outstanding balances.

REPORT

ON

PERGUNNAH JANIBRAST OR BURPOORAH.

——oo-oo——

To

R. N. C. HAMILTON, Esq.

Commissioner,

AGRA.

SIR,

I have the honor herewith to submit the records of settlement, as noted in the margin *, of pergunnah Burpoorah revised by me for a period of 30 years under regulation IX. of 1833.

* Professional Maps, ...	1 vol.
Village Statement, Nos. II. and III., ...	1 do.
Annual Jumma statement, ..	1 do.
General statement No. IV. ..	1 do.
Police statement, ...	1 do.
No. VII., Mafee statement,	1 do.
Statement of area occupied by each crop, ...	1 do.
Mousalwar Index, ...	1 do.
Muhalwar Index,..	1 do.
Total, ...	9

2nd. This is the only pergunnah of the Etawa zillah that is situated south of the river Jumna. It is bounded north and east by the Jumna; west by Bah Pinuahut, zillah Agra; on the south side it is separated from the Gwalior territory, throughout the tract called puttee Kumeyt, by the Chumbul; and along the talooqua Sehson, by the Khoarree river. The extreme S. W. extremity, i. e. the muhal Sundouse, either directly adjoins the Mahratta territory, or is divided from it by the river Scinde.

3rd. It will facilate reference and consideration to divide the pergunnah into 4 parts, viz.,

I. The puttee Kumeyt.
II. The talooquas of Chukkurnuggur and Sehson.
III. The talooqua Burregh, and
IV. The muhal Sundouse.

1*st.* KUMEYT.

4th. Puttee Kumeyt designates the western half of the pergunnah, from its western boundary at Poorwa Morong to mouzah Khundehsee talooqua Chukkurnuggur.

Area. Its area is as follows:

AREA IN ACRES.

Total.	*Minahy barren &c.*	*Malgoozaree.*				
		Cultivated.	*Newly abandoned.*	*Total of the two.*	*Culturable waste.*	*Total.*
48,583	26,798	14,460	5,844	20,304	1,481	21,785

Soil and general features. *5th.* This division contains the best lands in the pergunnah, in consequence of there being the widest interval between the rivers Jumna and Chumbul, the ravines of which are the chief cause of the inferiority of soil. There is a considerable tract of level and good soil free from the influence of the ravines, extending from Surray Bughut west to Bhutpoora east, beyond which the ravines of both rivers unite, rendering the country almost impracticable to the plough. There is little kuchar land, which (with exception of mouzahs Jurholee and Muholee) is of inferior quality. The upland is generally firm and fertile, intermixed with sandy inferior soil.

Irrigation. *6th.* In consequence of the depth of water from the surface, which is never less than 50 or 60 cubits, irrigation from wells is unknown, and the crops are entirely dependent, save in the kachar lands, upon the periodical rains.

Crops. The crops chiefly reared are bajra, urhur, pulse as mote, moong &c., and some cotton in the khureef, and barley and gram and some wheat in the rubee. There are traces and accounts of sugar-cane having been grown at some distant period in a few villages, not by artificial irrigation, but in spots where some collection of water was naturally formed; but the culture has been long unknown.

Distinction of the soil into classes. *7th.* I have not in this pergunnah followed the distinctions of Burra and Muujha. The land has been distinguished into upland, called Har or Burreh, indicating that above the ravines; kuchar, that below the ravines; and Teer, the narrow strip of alluvial soil edging the river: and again classified,

the first two into 3 classes of quality, and the Teer into 2 classes. I have, where possible, placed all the soil of one mouzah into one class; but this is not always the case.

Markets.

8th. The only market town in the puttee is Burpoora, which is little more than a large village.

Castes of the proprietary classes and of the ryuts.

9th. The prevailing proprietary caste is that of the Bhudorea Rajpoots, who are divided into three tribes. The Koleyeas, the Atbheyas and the Rawuts, the head of the tribes being the Bhudorea raja resident at Nogaon, zillah Agra, from whose grants the proprietors of each village derive their title. The appellation of Bhudorea is derived from Bhudawar, the name of the country; they are a fine and well disposed race of men, and being well known for bravery, they are greatly employed as burkundauzes, sepoys, and in the local horse. Their extensive service has, I am assured, enabled them so long to bear up against an excessive assessment. The ryuts are of mixed classes as elsewhere. An abstract of the population of the entire pergunnah divided into castes, is exhibited in the subjoined table. The total population being 27,366 souls to an area of 206 square miles, gives a rate of 132 persons to the square mile, at a time when many of the inhabitants were yet expatriated from the effects of the famine.

Statement shewing the distribution of the prevailing castes in pergunnah Burpoorah.

Caste.	Agricultural.	Non-agricultural.	Total.
Rajpoots,	6,551	732	7,283
Brahmins,	4,318	881	5,199
Kayths,	290	146	436
Bunias,	279	754	1,033
Muhajuns,	190	304	494
Kachees,	300	51	351
Teelees,	185	228	413
Chumars,	1,462	1,423	2,885
Hujjams,	283	429	712
Dhobies,	129	204	333
Koombars,	118	193	311
Koolee,	26	818	844
Mullahs,	750	317	1,067
Gudurreeas,	448	175	623
Aheers,	1,193	514	1,707
Goojurs,	532	59	591
Miscellaneous,	1,045	2,039	3,084
Total,	18,099	9,267	27,366

Tenures during the first settlement.

Second settlement.

10*th*. At the period of the Cession, puttee Kumeyt was in subjection to a native Bhudorea chief, Rao Nirund Singh, who was admitted to engage for it as Mustajur at the first settlement, in 1210 F. S. He resided at Burpoorah, from which he was expelled in consequence of twice breaking out into revolt, when, 1212 F. S., the villages were separately settled with the individual occupants. These parties were admitted at first generally as Mustajurs, but gradually as proprietors, there being, at the time the pergunnah came under settlement, only 7 muhals held on Mustajurree tenure, as noted in the margin.* On the first of these, Burpoorah, I beg to refer you to my separate report, No. 60, dated the 14th of April last. In the remaining 6 muhals the Mustajurs proving to be the resident village proprietors have been allowed to engage as such.

* 1—Burpoorah, including Nyeepoora.
2—Oodee.
3—Morong.
4—Nuqla Kumeyt or Bhuqoteepur.
5—Guraila.
6—Awaree.
7—Poora Morong.

Tenures continued.

11*th*. The Bhyacharee putteedary tenures, which are confined to a few solitary villages in the pergunnahs across the Jumna here, are much more common. Of the 47 mouzahs comprised in the puttee, 17 are putteedary, and 30 zumeendaree. The only villages in which a direct change of property has resulted from the present proceedings being 2, viz., Dhumuan and Beylah, on which I beg to refer you to the separate correspondence. My decision in both cases was upheld by you.

Estates the property of Government.

* Vide also Commissioner's letter No. 173, dated 23rd April 1840, in reply.

12*th*. Only one mouzah in the puttee Kumeyt, viz. Kumeyt, 4 muhals, is the property of Government. I have specially reported on this case in my letter, No. 58, dated 14th April last, to which I beg to refer you.* I therein recommended the restoration of the estate to the proprietors on the payment of Rs. 1093-2 of the arrear, in consideration of the exorbitant assessment, which has been done conditionally, pending final sanction.

Former fiscal history.

13*th*. The following tables exhibit a sketch of the fiscal history of the puttee Kumeyt, viz., first, the foregone settlements compared, and secondly, the result of collections and balance.

Balance for the last 20 years.

Settlement.	Average Jumma.	1st Settlement.		2d Sett.		3d Sett.		4th Sett.		5th Sett.	
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1st Settlement from 1210 to 1212, ..	34,257	0	0	0	0	0	0	0	0	0	0
2d ditto from 1213 to 1215, ...	37,447	3,190	0	0	0	0	0	0	0	0	0
3d ditto from 1216 to 1219, ...	45,955	11,698	0	8,508	0	0	0	0	0	0	0
4th ditto from 1220 to 1224, ...	58,025	23,768	0	20,578	0	12,070	0	0	0	0	0
5th ditto from 1225 to 1229, ...	57,620	23,363	0	20,173	0	11,665	0	0	405	0	0
6th Settlement, ..	56,711	22,454	0	19,264	0	10,756	0	0	1314	0	909

Statement of Demands, Receipts, and Balance for the last 20 years, ending with 1246.

Year.	Demand.	Collections.			Balance.		
	Rs.	*Rs.*	*A.*	*P.*	*Rs.*	*A.*	*P.*
1227	57,574	57,574	0	0	0	0	0
1228	57,574	57,574	0	0	0	0	0
1229	57,574	57,574	0	0	0	0	0
1230	57,574	57,574	0	0	60	0	0
1231	57,674	57,593	0	0	81	0	0
1232	57,674	57,577	4	0	96	12	0
1233	57,674	57,435	0	0	239	0	0
1234	57,445	57,415	2	0	29	14	0
1235	57,641	57,641	0	0	0	0	0
1236	57,666	57,666	0	0	0	0	0
1237	57,251	57,180	10	10	70	5	2
1238	58,066	56,679	13	4	1,386	2	8
1239	58,066	55,983	5	0	2,082	11	0
1240	57,164	49,467	7	6	7,696	8	6
1241	57,164	37,898	0	1	19,265	15	11
1242	58,024	56,661	0	0	1,363	0	0
1243	57,807	56,661	0	0	1,146	0	0
1244	57,827	54,899	13	0	2,927	3	0
1245	57,827	3,616	7	0	54,210	9	0
1246	56,711	30,301	2	5	26,409	13	6
Total.	11,51,977	10,34,912	1	2	1,17,964	14	10

14*th*. From the former it will be seen how the assessment was progressively increased in the 2d, 3d, and 4th settlements, and despite a trifling reduction in the 4th and 5th settlements, is now 22,454 Rs. above the original jumma. The latter, again, displays the falling off in revenue in every year, in which the rains were deficient; the almost total loss of the assessed revenue in 1245, with the very heavy balance in 1246.

Remarks on the exorbitance of the former assessment.

15*th*. The rate on malgoozaree area in the puttee Kumeyt was 2-9-8, and sufficiently indicated the exorbitance of the assessment. With far superior capabilities of soil and irrigation, the rate of no one of the settled Dooab pergunnahs of this district approached to it. The condition of the people was such as might have been anticipated from such a pressure of the revenue. The villages were more deserted, and the agriculturists exhibited greater signs of impoverishment than in any other pergunnah; and if it be objected, that in consequence of the absence of irrigation, the effects of the famine of 1245 were more severely felt here than elsewhere, this only proves the necessity of unusual moderation in assessing a tract so liable to the scourge of drought. For several years past, land has so much fallen in value, as to nearly render useless the measure of transfer for arrears, and a number of mouzahs were under kham management when the settlement came on.

Increase of liabilities.

16*th*. The amount of relief necessary was further enhanced to meet the increased liabilities of chowkedary and road fund, which amount, the former to Rs. 2,556, thus:

By salary of chowkedars and bullahers,	Rs.	2,398	8 0
Rent of 51 acres of land to ditto ditto,		157	8 0
Total Rs.		2,556	0 0

Increase of assets.

and the latter to Rs. 391, Total Rs. 2,947 0 0 while the increase of assets from resumed maafee amounts by calculation only to Rs. 505, and probably falls much short of that amount, viz.,

Registered maafee. Total amount in acres.	*Released, not exceeding 10 per beegah.*	*Resumed.*	*Calculated revenue.*
1 0 0	1 0 0	0	0

Unregistered maafee. Total amount in acres.	*Released in favor of village.*	*Resumed.*	*Calculated revenue.*
409	130	279	505

Proposed assessment.

17*th*. The following is the assessment which I propose for sanction:

1248.	1249.	1250.	1251.	*Reduction on the first year's jumma.*	*Reduction on the Kamil assessment.*
35,428	38,360	39,398	39,398	21,283	17,313

by which the rate on malgozaree area is reduced to Rs. 1-12-11. Engagements have as usual been taken for road fund at 1 Rupee per cent.

Rent rates.

18*th*. The following rent rates were framed for the puttee Kumeyt.

Class.	Burreh.				Kuchar.				Teer.
	Irrigated.		Unirrigated.		Irrigated.		Unirrigated.		
First	5 4 0		3 9 0		6 0		3 12 0		6
Second	5 4 0		2 7 0		6 0		2 7 0		3
Third	5 4 0		1 3 6		6 0		1 3 6		0

Revenue rates.

From which the revenue rates were deduced, by the usual subtraction of 33⅓ per cent practised in the other pergunnahs, and are the following:

Class.	Burreh.				Kuchar.				Teer.
	Irrigated.		Unirrigated.		Irrigated.		Unirrigated.		
First	3 8 0		2 6 0		4 0 0		2 8 0		4
Second	3 8 0		1 10 0		4 0 0		1 10 0		2
Third	3 8 0		0 13 0		4 0 0		0 13 0		0

Settlement.

19*th*. The Durkhasts of the villages of the puttee were taken at Burpoorah on the 12th of March last, with one refusal only, in the

case of mouzah Kheyra, which was referred to arbitrators and reduced at once. I have not found it necessary to farm any village, either for recusancy or mismanagement.

SECOND DIVISION.

Talooquas Chukkurnuggur and Sehson.

20*th*. I proceed to notice the second division, which embraces the talooquas of Chukkurnuggur and Sehson. The former includes 23 mouzahs, situate in the tract of country between the Jumna and the Chumbul, extending from Muholee, in the puttee Kumeyt, to the village Mhowa Souda in talooqua Bhurreyh: and the latter 12 villages, lying between the Chumbul and the Koaree rivers, and bounded N. W. by the Mahratta territory, and S. E. by Byndwa, Kownpoor, Koorcha and Bunsarree of Muhal Sundouse.

Soil of Chukkurnuggur.

21*st*. The soil of Chukkurnuggur is inferior to that of the puttee Kumeyt, the level upland, or Burreh, is extremely limited, no single village being wholly beyond the influence of the ravines. There is no good kuchar or teer lands along the Chumbul, but the villages Debholee, Khurehtee, Gohanee, Nogowan and Kauchur on the Jumna, possess much excellent kuchar land.

Soil of Sehson.

The soil of talooqua Sehson, again, is inferior to that of Chukkurnuggur, and is so cut up into ravines by the Chumbul and Koaree rivers, that no level space of upland can be found, save a little in Sehson, Honwuntpoor and Peprolee Garee. A like inferiority marks the kuchar and teer lands, with a trifling exception in the case of mouzah Pusseea. Irrigation from wells is unknown in the uplands. The same distinction of soils has been followed, as in the puttee Kumeyt.

Tenures. Chukkurnuggur.

22*nd*. The talooqua Chukkurnuggur has since the cession been settled with the Raja of Chukkurnuggur, as zumeendar, as follows:

Settlement.	*Jumma.*	*With whom.*
First	12,344	Raja Ram Singh, zumeendar.
Second	12,344	Raja Luchmun Singh, zumeendar.
Third	13,726	Ditto ditto, succeeded by his son Lulla Bukht Singh.
Fourth	15,001	With Lulla Bukht Singh, succeeded by his brother Raja Kullean Singh, who is in present possession.

The family is Chohan, and of much antiquity. All the villages of the talooqua, excepting two, Chukkurnuggur and Gunear, had long been in the occupancy and management of various members of the family, paying the Raja fixed rents, the aggregate of which, with Guneaoor, was equivalent to the Government assessment, leaving one mouzah, Chukkurnuggur, rent free in the Raja's possession. The dates of the alienation of the villages varied much, each succeeding Raja having made grants to his relatives, who in some villages had so far multiplied as to form putteedary communities, mainly occupying the soil themselves; and in others, yet managed, a ryuttee culture as zumeendars. In a few villages the possession of the Chohan community could not be traced to any grant of the Raja, but was of independant and antecedent date to the rise of that chief's authority. These grants were called "Birts," and are said to have been sometimes revoked by the reigning Raja in favor of his more immediate relations. The exercise of such power must, however, have been attended always with much difficulty and hardship; both from the difficulty of dispossessing parties after long occupancy, and the necessity of providing for them after ejection; nor was any instance brought to my notice in which it had been usurped.

Sehson tenures.

23*rd*. Talooqua Sehson was not included in the British territory until 1214, F. S., when the first settlement was made with Raja Luchmun Singh of Chukkurnuggur, talooqdar, at Rs. 3,001. The second settlement, with the same, at Rs. 3601. The third, with his son Lalla Bukht Singh, as talooqdar, at Rs. 4,601. He, again, was succeeded by his brother Raja Kullean Singh, who was admitted to engage, in 1223, as zumeendar talooqdar, at the same jumma. In 1828, the Collector proceeded to investigate the Raja's title to the zumeendaree, preparatory to a summary settlement; but his proceedings were stayed by order of the Western Board of Revenue, dated the 18th September, 1828, who directed the continuance of the existing assessment and designation until the revision of settlement.

24*th*. In this talooqua were included two putteedary villages, belonging to classes wholly unconnected with the Chukkurnuggur Raja, viz. Pusseea, owned by Kuchwahas; and Peprolee Gurreeha, by Puryar Rajpoots. A few other villages were held by Chohans related to the family, under grants from the rajas, as described in Chukkurnuggur; and the rest managed personally by the Raja.

Present proceedings respecting the tenures of Chukkurnuggur and Sehson.

25*th*. Claims were advanced to almost every village of either talooqua during the proceedings of settlement, which were at first strenu-

ously opposed by the Raja. My decisions were made in favor of the parties claiming, when they occupied the soil as a putteedary or bhyachara community, holding from a remote period, and on a title which could not be proved to derive from the Raj; and against them wherever the claimant's possession was merely zumeendaree, and clearly derived from a grant of any of the Raja's ancestors. An allowance of Rs. 18 per cent, calculated on the gross assets, was assigned to the Raja in all cases where a biswadaree settlement was made with the village occupants, and this is understood to be perpetual; that is, limited only to the term during which the Raja shall continue dispossessed of the management.

Biswadaree settlement and assignment of talooqdaree allowance.

26*th*. In this manner 8 villages of Chukkurnuggur and 2 of Sehson, as noted in the margin,* were withdrawn from the Raja's management. Subsequent to the settlement, however, the Raja's repugnance to this arrangement relaxed, and the great difficulties he experienced in realising the revenue from the parties in actual occupancy, induced him voluntarily to make request, that 13 other villages of Chukkurnuggur and 3 of Sehson, as noted below,† should be settled with the occupant parties as proprietors, subject to the same talooqdaree allowance, Rs. 18 per cent, which was effected accordingly.

*Chukkurnuggur.	Sehson.
1. Bucheyree.	1. Pusseea.
2. Tejpoor.	2. Peprolee Gurrhea.
3. Debholee.	
4. Kundolee.	
5. Kundehsee.	
6. Gohanee.	
7. Nowgaon.	
8. Palee.	

† Chukkurnuggur.		Sehson.
1. Burcholee.	8. Dillolee.	1. Kola.
2. Bureecha.	9. Dudra.	2. Sursa.
3. Ingtolee.	10. Dhukra.	3. Honwuntpore.
4. Chandiqe.	11. Kanchee.	
5. Rumpoora.	12. Kurehtee.	
6. Chibrolee.	13. Meetrolee.	
7. Gopapoor.		

27*th*. I beg leave to call your attention to this rather unusual circumstance, which affords, I think, a hope that the general aversion manifested by talooqdars to the recent settlement proceedings, by which village communities are withdrawn from their subjection, will gradually relax. All the villages of which the Raja voluntarily resigned the management, were extremely moderately assessed, and the claims, where preferred, had been already rejected.

Pressure of the former assessment.

28*th*. It will have been observed, that a considerable increase was made in the assessment of both Chukkurnuggur and Sehson by the previous settlements. The rate

on malgoozaree area in the first talooqua, was Rs. 1-9-3; and in the second, Rs. 0-12-3. The jumma of Chukkurnuggur was too high, and of Sehson too low. In the former, the villages were pressed with exorbitant jummas, which were realised by the Raja in previous years, not without much difficulty, until the famine, when they almost all broke down. In Sehson, such villages as bore a fixed assessment from the Raja were much too highly taxed, while from the whole the Raja enjoyed a liberal profit, which enabled him to discharge any deficiency in his rents from Chukkurnuggur, and to maintain some little expenditure suited to his rank.

29*th*. When the settlement came on he was greatly involved in difficulties. His receipts had been largely diminished from the effects of the famine, and no suspension (which might fairly have been recommended) being made in 1246, he was in heavy balance for that year and the current season 1247, without the means of extricating himself.

30*th*. The reduction made in the jumma* of Chukkurnuggur, is very considerable, amounting to Rs. 4,944. The proposed jumma is rupees 10,057. Cultivation has been so much restored during the past and present seasons, that the rusuddee reduction allowed is very trifling, amounting to Rs. 558 for 1248, and Rs. 281 for 1249, F. S. An increase of Rs. 519,† has been taken on the assessment of Sehson, which has been raised to Rs. 5,120.‡ The rate of the proposed jumma is, in Chukkurnuggur Rs. 1-0-11, and in Sehson Rs. 0-13-5.

* Chukkurnuggur.

Former jumma, ...	Rs. 15,001
Proposed ditto, ...	Rs. 10,057
Reduction, ...	Rs. 4,944

† Sehson.

Former jumma, ...	4,601
Proposed ditto, ...	5,120
Increase, ...	519

‡ Proposed jumma of the former talooqua.	5,120
Add for mouzah Sukheyee Sukroulee.....	346
Total jumma of the whole.	5,466

31*st*. By the measures thus adopted, a great improvement has no doubt been effected. The constant bickerings between the Raja and the village occupants, with the Raja's applications for assistance in levying the revenue, have terminated; and the future prosperity of the several villages formerly managing themselves, has, it is to be hoped, been ensured, by having their self-management confirmed to them under a moderate and fixed jumma. Be it observed, that though the condition of the Raja has been greatly bettered; the relief, by loss revenue, mainly affects and lightens the burthen of the agricultural classes.

Rent rates.

32*nd*. The following are the rent rates assumed for the talooquas Chukkurnuggur and Sehson:

Talooqua.	Teer.		Kuchar.				Burreh.			
				Unirrigated.				Unirrigated.		
	1st Class.	2nd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.
Chukkur-nuggur.	6	3	6	3 12 0	2 7 0	1 3 6	5 4 0	3 9 0	2 7 0	1 3 6
Sehson.	6	3	6	3 12 0	2 5 6	0 15 0	5 4 0	3 9 0	2 7 0	0 15 0

Revenue rates.

from which, the subjoined revenue rates were deduced.

Talooqna.	Teer.		Kuchar.				Burreh.			
				Unirrigated.				Unirrigated.		
	1st Class.	2nd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.
Deduction 33⅓ per cent.										
Chukkur-nuggur.	4 0 0	2 0 0	4 0 0	2 8 0	1 10 0	0 13 0	3 8 0	2 6 0	1 10 0	0 13 0
Deduction 43 per cent.	3 8 0	1 12 0	3 8 0	2 2 0	1 6 0	0 11 0	3 1 0	2 1 0	1 5 0	0 11 0
Deduction 33⅓ per cent.										
Sehson.	4 0 0	2 0 0	4 0 0	2 8 0	1 9 0	0 10 0	3 8 0	2 6 0	1 10 0	0 10 0
Deduction 43 per cent.	3 8 0	1 12 0	3 8 0	2 2 0	1 6 0	0 9 0	3 1 0	2 1 0	1 6 0	0 9 0

Notice of mouzah Sukheyee, Sukrowlee, talooqua Sehson.

* Detail.

	Rs.
From 1231 to 1234 at 340, ..	1,360
From 1235 to 1244 at 410, ..	4,100
For 1245, ...	63
For 1246, ...	410
Total, ...	5,933

33*rd*. There remains but one point connected with these talooquas to be noticed viz., the claim of the Raja, Kullean Singh, of Chukkurnuggur, to the refund by Government of the sum of Rs. 5,933,* excess collections on account of mouzah Sukheyee, Sukrowlee, talooqua Sehson. I beg to refer you to the annexed correspondence A. (p. 38) and the miscellaneous remarks attached to the village statement, for the details connected with this claim. As it appears to be just, I recommend that it be complied with.

TALOOQUA BURREYH.

*Burreyh.
Imuleea.
Achrowlee.
Puthurra.
Chukkurpoor.
Kucharee.
Mhowa Souda.
Nibhee.
Hurrowlee Buhadurpoor.

34*th*. The third division of Burpoorah is the talooqua Burreyh embracing nine mouzahs, noted in the margin.* It is situated between the Chumbul and Jumna, at their confluence in the eastern extremity of the pergunnah ; one village, Kucharee, being situate across the Chumbul, adjoining Sundouse, and the rest of the talooqua separated from Sundouse by that river. The upland, or Burreh, is of the worst description; but there is much kuchar land, which, in Hurrowlee Buhadurpoor and Nibhee, is of very superior fertility.

Tenure.

35*th*. This talooqua has since the Cession been settled with the Raja of Burreyh, the head of an ancient family of Sehugur Rajpoots, the following being the past fiscal history :—

Settlement.	*Jumma.*	*With whom.*
First	5,289	Rao Mokut Singh, zumeendar.
Second.. ..	5,289	Ditto ditto ditto.
Third	5,489	Ditto ditto.
Fourth.. ..	6,501	Ditto Raja Mokut Singh, zumeendar.
Fifth	6,501	Ditto deceased, and was succeeded by his son, a minor, Lalla Pertab Singh, under the management of his uncle, Koonwur Zaluir Singh.

Present proceedings.

36*th*. By the present proceedings, also, he has been admitted to engage for the talooqua as zumeendar, no claim whatever having been preferred by any party; nor, indeed, though the villages, Kucharee, Mhowa Souda, Puthurra and Nibhee, are in the actual possession and management of occupant Sehugur communities, have they thought proper to make any record of it in the papers of settlement, in which they are described as tenants at will, and the Raja as sole zumeendar.

Assessment.

37*th*. The former jumma was too high, and a reduction of Rs. 501 was thought proper. The Kamil assessment proposed amounts to Rs. 6,000, giving a rate on malgoozaree area of Rs. 1-6-2; 60 rupees will be paid on account of Road fund. The Burreyh Raja is possessed of a large talooqua in pergunnah Oorcyah, which will come under settlement in the next season.

38*th*. The following table exhibits the rent and revenue rates assumed for talooqua Burreyh:

Rate.	Teer.		Kuchar.				Burreh.			
				Unirrigated.				Unirrigated.		
	1st Class.	2nd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.
Rent.	6 12 0	3 6 0	6 0 0	3 15 0	2 4 0	0 12 0	5 4 0	3 9 0	1 11 0	0 15 0
Revenue.	4 8 0	2 4 0	4 0 0	2 10 0	1 8 0	0 8 0	3 8 0	2 6 0	1 2 0	0 10 0

39*th*. Between Chukkurnuggur and Burreyh there is an isolated village on the Jumna, viz., Gurrha Kasdar, not belonging to any of the 4 divisions of the pergunnah. Its lands are mostly kuchar, and of great fertility; and the Burreh rates have been applied.

IVTH. DIVISION.

Muhal Sundouse, or Purharra.

Position and boundaries.

40*th*. There remains for notice only the 4th division of the pergunnah, viz., Muhal Sundouse, or Purharra, including 19 mouzahs (vide margin).* This wild and barren tract is bounded, north by the Chumbul; east by the Jumna; south by the river Scinde and the

* Sundouse.
Anchta.
Bitholee.
Bihar.
Bunsurree.
Rhonee.
Kutrolee.

Buroree.
Bindwa.
Jajehpoor.
Rootur.
Chooreyla.
Sundokra.
Kurreaolee.
Neemree.
Gurhee.—
Mungna.
Koowarpoor.—
Koorcha.
Lullopoor.
Chamurhay.—
Teer.

Mahratta territory; and west by the talooqua Sehson, and is traversed by the river Koaree, which unites with the Scinde between Bitholee and Chooreyla. In consequence of the natural obstacles presented by the country, which is intersected in every direction by ravines, the Revenue Surveyor states himself to have been unable to prepare a separate professional survey of the area of each mouzahs and included the whole Muhal in one map. Separate khurrahs were, indeed, constructed, and field maps; which, after much emendation, I have taken as sufficient *basis* for the papers of each mouzah, which has been separately entered in the Village Statements II. and III.

Survey measurement.

Former fiscal history.

41*st*. This Muhal was by the first settlement leased in farm to one Raja Madho Singh, a chief residing in the adjoining Gwalior territory, from 1213 to 1215, F. S., and was placed under kham management from 1216 to 1219. It was then settled from 1220 with the village proprietors at Rs. 10,005, which was increased to Rs. 10,180, at which the assessment stood when the pergunnah came under revision.

Tenures.

42*nd*. The tenures are all putteedaree, and of a very intricate nature, which has given rise to much delay and difficulty in preparing the statements of liability. The land is greatly intermixed by khetbut; and, in consequence of the former unequal system of distribution of jumma, the proprietors have now in every case remodelled their system of contribution upon the khurra measurement, classifying the entire area minutely, and subdividing the jumma accordingly. The only case of transfer of property is that of the Chutmurhay Teer, a small piece of land measuring 23 acres, situate at the confluence of the rivers Koaree and Scinde, and of peculiar excellence and fertility. This being disputed between the two adjoining villages, Chooreyla and Bitholee, was, under an arrangement made by the Assistant stationed at Sundouse, withdrawn from the possession of both the disputants, and leased on farm to a stranger. The adjustment of this case was referred to arbitration, and settled.

Soil.

43*rd*. The upland, or Burreh, of Purharra is of very inferior description. The ravines are terraced into fields of light un-

productive soil. The kuchar land is also generally bad, with some striking exceptions in the Chumurhay Teer, and the villages of Neemree, Kureaolee and Sundokra.

Inhabitants.

44*th*. The inhabitants are Puryar Rajpoots, (hence the name Puryara), with three villages of Kuchwahas and Brahmins. They are a wild race; and were, when the British influence was first established, the greatest harbourers of Thugs in these parts. It was at Murna, adjoining Sundouse, that Lieutenant Maunsell was killed on duty with Mr. Halhed then in pursuit of the Thugs, on which occasion such brave service was rendered by Koour Bhood Singh and other relations of the Raja of Chukkurnuggur. The resources of the zumeendars have been greatly straitened by the expulsion of the Thugs, and they have since much declined in prosperity.

Present condition and pressure of the revenue.

45*th*. I was led from the account of the native revenue officers to expect some increase of revenue in this Muhal; but, after some personal inquiry, I determined on a slight reduction. On the necessity of a very light assessment upon a tract so circumstanced, situated and tenanted, it will be unnecessary to dilate. Its present condition in no way warrants the demand of increase, the people having no where suffered more, or so much, as in Purharra. The villages are still half deserted, and exhibit every trace of poverty.

Proposed jumma.

46*th*. The reduction I have allowed amounts to Rs. 676 on the Kamil jumma, which has been fixed at Rs. 9,504. During the first two years, further rusuddee reductions have been made of Rs. 1,432, and Rs. 509 respectively. The rate on malgoozaree area being Rs. 0 15 7.

Rent rates and revenue ratio.

47*th*. The following rent rates were framed, and revenue ratio, for this Muhal.

Rate.	Teer.		Kuchar.				Burreh.			
				Unirrigated.				Unirrigated.		
	1st Class.	2nd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.	Irrigated.	1st Class.	2nd Class.	3rd Class.
Rent.	6 0 0	3 0 0	6 0	3 12 0	2 5 6	1 2 0	5 4 0	3 9 0	2 4 0	1 0 6
Revenue.	4 0 0	2 0 0	4 0	2 8 0	1 9 0	0 12 0	3 8 0	2 6 0	1 8 0	0 11 0

Increased assets.

48*th*. The increase of assets in Muhal Purharra, and the talooquas Chukkurnuggur, Sehson and Burreyh, from the resumption of maafee land, is so trifling, that I have not thought it deserving of notice. The same increase has been made in the liabilities, by the reform of the police establishment and the imposition of road fund, as elsewhere.

49*th*. Annexed is a statement shewing the mode of disposal of all the outstanding balances up to the close of the past year 1247. The only sale item is mouzah Beyla; and the balance recommended to be realized by transfer, has already been lodged.

I have the honor to be, &c.

(Signed) M. R. GUBBINS,
Settlement Officer.

Abstract disposition of all out-standing balances, including 1247, *F. S., for the pergunnah Burpoorah, up to* 31*st October,* 1840.

	Rs.	Ans.	Pie.
Balances of years prior to 1247, as they stood at the date of submission of statements A. and B. of sale and transfer made up to the 31st February 1840,	18,283	8	6½
Collections up to the 31st October 1840, including sums lodged for transfer,	3,079	9	10
Remaining balance on 31st October 1840,	15,203	14	8½
Balance of 1247, up to the 30th September 1840,	28,467	1	7
Total of the above balances,	43,671	0	3½
Irrecoverable.			
Nominal,	1146	0	0
Recommended for remission,	38,716	14	10½
Deferred for future realization,	0	0	0
In train of liquidation.			
By sale,	1,278	0	0
By transfer,	1,627	5	5
By distraint and in immediate train,	902	12	0
Total,	3,808	1	5

(Signed) M. R. GUBBINS,
Settlement Officer.

ABSTRACT.

1—Submits 9 books of settlement papers of Burpoorah.

2—Describes boundaries.

3—Notices the 4 principal divisions of the pergunnah, which are separately treated.

4—Describe the soil and boundaries of the division termed puttee Kumeyt.

5—Ditto its soil and general features.

6—Ditto its irrigation and crops.

7—Notices the distinction of the soil into classes.

8—Ditto the markets.

9—The castes of the proprietary and ryuttee classes of the puttee Kumeyt, and the whole pergunnah.

10 and 11—Describe the tenure during the first, second, and succeeding settlements with the present measure affecting them.

12—Notices the case of Kumeyt, the only estate which is the property of Government.

13 and 14—Notice the former fiscal history.

15—Remarks on the exorbitance of the former assessment.

16—Notices the increased liabilities from police and road fund, and the increase of assets from resumed maafee.

17—States the proposed assessment.

18—Ditto the rent rates, and the deduced revenue rates.

19—Describes the settlement.

20—Proceeds to notice the 2nd division, viz., the talooquas Chukkernuggur and Sehson.

21—Describes the soil and capabilities of both talooquas.

22—Ditto the tenure of Chukkernuggur.

23 and 24—Describe the tenure of Sehson.

25, 26, and 27—Ditto how they have been affected by the present proceedings.

28 and 29—Notice the pressure of the former assessment.

30—States the proposed jummas of both talooquas, with the malgoozaree rates.

31—Notices the improvement in the position of the people and the Raja, by the present measures.

32—States the rent and revenue rates.

33—Remarks on the claim of the Raja of Chukkernuggur on the Government for Rs. 6,279, preferred on account of mouzah Sukheyee Sukrowlee.

34—Proceeds to notice the 3rd division, i. e. the talooqua Burreyh, its position and boundaries.

35—Ditto tenure and fiscal history.

36—How affected by present proceedings.

37—States the former and proposed assessment.

38—Ditto the rent and revenue rates.

39—Notices mouzah Gurrha Kasdar, a detached mouzah, not included in any division.

40—Proceeds to consider the Muhal Sundouse, the 4th division of Burpoorah. Its boundaries and survey measurement.

41—Its former fiscal history.

42—Its tenures.

43—Soil and capabilities.

44—Its inhabitants, their habits and condition.

45—The pressure of the former assessment.

46—States the proposed jumma.

47—Ditto the rent and revenue rates.

48—Notices the trifling increase of assets from resumed maafee.

49—Annexes a statement shewing the mode of disposal of the entire balances of the pergunnah Burpoorah up to the close of 1247, F. S.

(A)

To

THE SUDDER BOARD OF REVENUE,

Western Provinces,

ALLAHABAD.

GENTLEMEN,

I have the honor to annex for the consideration of your Board, original papers, as noted in the margin,* relative to an uslee village, Sukrowlee, of talooqua Sehson, pergunnah Janibrast, Sub Collectorate of Etawah.

* No. 1, Letter from Acting Collector of Etawah, dated 5th June, 1823.
No. 2, With enclosures.
No. 3, Board's orders in reply, 12 do.
Nos. 4 to 8, Persian enclosures.
No. 9, 3rd Member's letter to Sub Collector of Etawah, 28th August, 1828.
No. 10, From Acting Sub Collector, 6th April, 1832.
No. 11, To ditto ditto, 3rd ditto, 1832.
No. 12, To ditto ditto, 31st October, 1832.
No. 13, From ditto ditto, 13th November, 1832.
No. 14, Ditto ditto ditto, 17th November, 1832.

2nd. The talooqua comprised 12 uslee mouzahs when it was settled with Raja Kullean Singh, at the 14th settlement, at a jumma of rupees 4,601 per annum, which settlement continues in force to the present time.

3rd. In November, 1823, one of the said uslee mouzahs, Sukrowlee, alias Sukaee, was considered a mouzah in excess of the lands for which the Raja had engaged, and a durkhast was taken on account of it from the Mooquddum Dhakun, at a jumma of 340 rupees from 1231 to 1234, which jumma is stated by the petitioners to have been raised to 410 rupees for 1235, which is alleged to be the present jumma paid by Dhakun Mooquddum. The Raja appealed against this measure, depriving him of one of his villages, in 1231 F. S. or in July 1823 A. D: he has renewed his petitions of plaints from time to time, but definitive orders have not yet been passed on the case.

4th. Raja Kullean Singh now claims that mouzah, Sukrowlee, with its 5 component nuglas, of which Sukaee is one, may be restored to his possession as a portion of talooqua Sehson; and I beg leave to state my opinion, that his claim appears fairly grounded.

5th. The first letter I have to call your attention to, is one from the Acting Collector of Etawah, dated 6th June, 1823, with enclosure, as the commencement of the proceedings, on which the Board passed orders under date the 12th June, 1823.

6th. The letter last quoted not having been answered, I proceed to remark on the points noticed therein. The Board

observe, that the Collector omitted to forward a copy of proceedings of the 5th settlement; and copy of the Raja's Cubooleeut, that he had not stated the name of the malgoozar, and the terms on which the talooqua was held. It appears that no proceedings were held at the 5th settlement; the 4th settlement was continued and remains in force to the present time; copy of the Raja's Cubooleeut of the 4th settlement is herewith transmitted; in this document, mouzah Sukrowlee is distinctly inserted as an uslee mouzah, as well as in the annexed extract of the register of the 4th settlement. I also forward copy of the proceedings of the 4th settlement, in which uslee mouzahs are stated to comprise the Talooqua. In this roobukurree, Sukrowlee is not named; but in lieu of it, Sukaee, which is apparently one of the five nuglas comprising mouzah Sukrowlee: this seems evident from the annexed copy of Dhakun's Dhurkast for mouzah Sukrowlee, which is entered as one "mouzah uslee dhukhilee nudared;" but five nuglas are enumerated, viz., 1. Sukaee, 2. Kotla, 3. Peeara Paeen, 4. Mureyaradee, 5. Burowna Bagh. The petitioner accounts for the insertion of Sukaee in the Collector's 4th settlement proceedings in lieu of Sukrowlee, on this account, viz., that the latter is a weran village, the former abadee, Sukrowlee having been weran for 200 years; it is to be observed, several of the above named nuglas are abadee also. I proceed to notice the other points adverted to by the Board in 1823. Raja Kullean Singh is the malgoozar of the talooqua, which he holds on the jumma of the 4th settlement, viz., Rs. 4,601 per annum. The Board observed, that it was dubious whether mouzah Sukaee or Sukrowlee be the village in excess. Sukaee appears to be, as has been stated, one of the 5 nuglas of Sukrowlee, and the petitioner alleges that 12 mouzahs of the talooqua comprise 27 nuglas, none of which are registered as uslee and dukhilee, as per list submitted by him, vide copy annexed. The Collector's puttah is not forthcoming.*

7th. I have now to notice, briefly, subsequent proceedings under date the 28th August, 1828. The 3rd Member of the Board forwarded copy of a petition from Raja Kullean Singh to the Acting Sub Collector of Etawah with a letter, the original of which is annexed, interdicting a summary inquiry regarding the case under consideration. This order does not appear to have been strictly attended to, the measures pursuant thereto are reported in the Actg. Sub Collector's letter, No. 13, hereunto annexed, under date the 6th April last. The enclosed report, concerning the resumption of mouzah Sukrowlee, was forwarded by the Actg. Sub Collector of Etawah, on which orders were passed by me 3rd September last, calling for the documents for which the Board made requisition in 1823, and a report as to the measures pursued consequent to

the orders of the 3rd Member of the Board contained in document No. 9. This order was repeated the 31st October last. The Acting Sub Collector, under date the 13th and 17th November last, transmitted reports on the case. In the third paragraph of the latter letter, I presume the Acting Collector must be in error, in stating Kullean Singh still in the occupancy of the 12 villages of talooqua Sehson, for mouzah Sukrowlee, and (as component part of it), nugla Sukaee, appears to be in possession (as is alleged by the petitioner) of Dhukun Mooquddum, the mouzah and nugla being entered in the durkhast.

8th. Under all the circumstances of the case, I am of opinion that Sukaee is a component part of mouzah Sukrowlee, and that Sukrowlee is one of the uslee mouzahs of talooqua Sehson, for which Kullean Singh engaged at the 4th settlement, and that it ought to be restored to him; he urges no claim for remuneration for the time he has been ousted. The transaction originated in the representation of Mr. McCutchan, the register, dated 15th June, 1822, which document is numbered 2.

9th. I have the honor to request that the original papers, herewith transmitted, may be returned for record in this office when no longer required.

I have, &c.

(Signed) H. SWETENHAM,
Officiating Commissioner.

Commissioner's Office, Furruckabad Div.,
1st January, 1833.

No. 12.

To

THE OFFICIATING COMMISSIONER,
Furruckabad.

SIR,

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter of the 1st instant, with original enclosures, relative to the village of Sukrowlee in the Sub Collectorate of Etawah.

2nd. The mouzah having been separated from Raja Kullean Singh's talooqua, and settled with another person in 1822, the Board are unwilling to interfere in the case until the present

lease expires and a new settlement can be made, which shall involve a proper and complete investigation into the claim of the Raja.

I have, &c.

(Signed) J. G. DEEDES,
Acting Secretary.

Sudder Board of Revenue, N. W. P.
Allahabad, 15th January, 1833.

True copies.

Commissioner's Office, 4th March, 1833.

(Signed) H. SWETENHAM,
Officiating Commissioner.

True copies.

(Signed) M. R. GUBBINS,
Settlement Officer.

SETTLEMENT REPORT

OF

DUHLY JAKHUN.

To

R. N. C. HAMILTON, Esq.

Commissioner,

AGRA.

Sir,

I have the honor to forward herewith the settlement papers of the pergunnah Duhly Jakhun, or Beebumow, as noted in the margin.*

* Professional maps, ... 1 vol.
Village statements, Nos. II. and III. ..... 2 vols.
Annual jumma statement, ... 1 ditto.
General statement, No. IV.... 1 ditto.
Police statement,..... 1 ditto.
No. VII. maafee statement, .. 1 ditto.
Statement shewing the area occupied by each crop, ... 1 ditto.
Alphabetical mouzahwar Index. 1 ditto.
Ditto muhalwar Index, ... 1 ditto.

Period. *2nd.* The term of settlement has been fixed at 30 years.

General boundaries. *3rd.* Duhly Jakhun is bounded, north by pergunnah Ghiroor, zillah Mynpooree; east by Kurnal of the same district, and the pergunnah Etawah; south by the river Jumna; and west by Shekoabad of Mynpooree. It derives its name from the union of Duhly or Deolee, the name of a small qusba situate near the centre of the pergunnah, and Jakhun, a mouzah on the Jumna.

Number of mouzahs and muhals. *4th.* The pergunnah, as now remodelled, comprises 198 mouzahs and 194 muhals.

Area. *5th.* By the professional and khusra measurements, the area was found to be the following:—

AREA IN ACRES.

Total.	*Minahy, barren, &c.*	*Malgoozaree.*				
		Cultivated.	*Newly abandoned.*	*Total of the two.*	*Culturable waste.*	*Total.*
1,35,050	47,435	70,516	15,122	85,638	1,977	87,615

Soil, general features and produce.

6*th*. In position and general features, as well as in agricultural produce, this pergunnah much resembles Luckna and Etawah. It is similarly divided into the kurka, or Jumna tract; the ghar, or intermediate lands; and the puchar, which is the northern division. The Agra high road, running through Juswuntnuggur and Ookrend, nearly marks the boundary between the two latter divisions, a few villages only of the ghar being to the north of it. The ghar lands are upon the whole lighter than those of Luckna, while there is a marked superiority in the puchar where it approaches the Mynpoory district, over both Luckna and Etawah. A tract of high sandy and inferior soil may be observed from Juswuntnuggur northwards, as far as Pyrar in the puchar, running through Dhunwa, Boorameyee, Umamyee, Ayma Nugla Meer, Sehloee, &c.

Streams.

7*th*. Two streams traverse the pergunnah during the rainy season, the Sursoo and the Sehugur. The former flows south of the Agra road, entering from the side of Shekoabad, and passing into the Etawah pergunnah; the second enters also from the north-east extremity, and flows southerly into Etawah. The beds of these streams are not deep, and their floods are attended with little injury or benefit.

Irrigation from wells.

8*th*. Irrigation from kucha wells is abundant, the proportion of irrigated to non-irrigated area according to the khusra returns, which were carefully purtalled, being 66 chahy to 3 abee, and 31 khaky. The obstruction to irrigation arising from unsound sub-soil so prevalent in the puchar of Luckna and Etawah, is much less frequent in Duhly Jakhun.

Irrigation from tals.

9*th*. There is little tal irrigation; the country is little flooded in the rains, and there are few tals or jheels. The land, recorded as abee, is chiefly that flooded by the streams above noticed.

Distinction of the pergunnah into classes.

10*th*. For the better approximation of the rates, I distinguished the pergunnah into 3 divisions, viz., puchar, ghar and kurka; and in the two former introduced a classification of villages; the puchar being divided into 3, and the ghar into 2 classes, making altogether six distinctions.

Distinction of the soil into classes.

11*th*. In the puchar and ghar villages, the soil has been distinguished into barra, munjha, burreh and abee. In the kurka, into burreh, kuchar and teer. The average proportion of barra is 7 per cent, munjha 10 per cent, and burreh 83 per cent.

Markets.

12*th*. The towns of Juswuntnuggur and Beebamow, are the only considerable markets in the pergunnah for the disposal of produce: a small one is also afforded by the qusba Duhly.

Population, castes of zumeendars.

13*th*.. The proprietary classes are chiefly Rajpoots of the Bysee, Tauk, Chohan, and Dhaera tribes; and Brahmins of the Hinurrea, Lehurreea, and other denominations. The Bysee Rajpoots, and Hinhurrea Brahmins, were the former Chowdrees of the pergunnah, and possessed considerable influence, by aid of which they required many villages under the native administration. They both bear bad characters in matters of revenue: several estates are also held by the Lehurrea Brahmins, who are the Chowdrees of the adjoining pergunnah, Kurhal in Mynpooree; and a few by the Canoongoes of the same place.

Castes of ryuts.

14*th*. The same mixture of castes in the ryuts is found as elsewhere. Annexed is a table shewing the division of the total population of Duhly Jakhun into castes.

Castes.	*Number of Inhabitants.*		
	Agricultural.	*Non-Agricultural.*	*Total.*
Brahmins, ...	5,179	1,420	6,599
Rajpoots,.....	5,795	411	6,206
Keyths, ...	311	234	545
Muhajuns, ...	375	1,464	1,839
Kachees,.....	3,851	708	4,559
Bunnias,.....	108	1,321	1,429
Telees, ...	358	593	951
Mussulmans, ...	261	1,610	1,871
Chummars,.....	2,374	3,163	5,537
Hujjams,.....	348	751	1,099
Dhobies,.....	140	560	700
Koomhars, ...	192	374	566
Koolees, ...	0	2,489	2,489
Mullahs,.....	233	26	259
Gudurreas,.....	1,267	454	1,721
Aheers, ...	4,753	673	5,426
Goojurs,.....	19	11	30
Sonars, ...	11	367	378
Bhurreys, ...	386	697	1,083
Kuhars, ...	592	731	1,323
Loohees,.....	593	171	764
Miscellaneous, ...	520	3,530	4,050
Total,.....	27,666	21,758	49,424

Census.

15*th*. By a census made last year, the population of the pergunnah amounts to 49,424 souls, to an area of 211 square miles, giving a ratio of 234 persons to a square mile. But this is probably, and for obvious reasons, below the real average.

Tenures, zumeendaree, putteedaree.

16*th*. The zumeendaree tenure prevails in this pergunnah. The putteedaree villages being very limited. By the present proceedings of settlement several mouzahs have been transferred from the former zumeendars to the proprietary occupant village communities. In such cases, where it appeared proper, an allowance, varying from Rs. 18 to 10 per-cent upon the gross assets, has been made to the ousted zumeendar.

Biswadaree, present proceedings affecting them.

It is a singular fact that the parties best entitled to a zumeendaree settlement, viz., these occupant and cultivating communities, found the greatest difficulty at the commencement of the British administration, in obtaining their admission as proprietors. A stranger to the pergunnah, dispossessed for a series of years, could more readily procure his recognition as zumeendar, upon the ground of a declaration made by the Canoongoe or Tehsildar, than the village cultivators represented by their mooquddum.

Former proceedings affecting them.

Continued.

17*th*. A strong case of the absurdity of some of these zumeendaree tenures occurs in the village of Bawut. This is a large and populous Dhaera Rajpoot putteedaree village, the proprietors of which have always occupied, cultivated, inherited, and transferred by sale or mortgage, the subdivisions of land forming the property of each, and managed the village themselves; realizing by process of bach or dhar, the assessment which has been paid to Government through the Canoongoe of Shekoabad, named Achchla, the recorded zumeendar, who has never attempted to interfere with the management. The origin of the admission of his name into the zumeendaree, appears to have been the bad character of the inhabitants, who being generally involved, on account of some criminal offence, could rarely be brought to attend on the Amil, and were dealt with through the Canoongoe. The property has now been restored to the occupant community.

Notice of the case of mouzah Bawut.

Continued.

18*th*. Most, if not all, the cases of transfer of property have come before you in appeal; and, save one case, viz., that of the village of Murameye, talooqua Burna-

Notices the case of mouzah Murameye, talooqua Burnahaul.

haul, have been approved. I am desirous of briefly recording my sentiments regarding Murameye, in which the biswadaree settlement concluded by me with the Ruhtore occupants has been annulled, and the mouzah leased in zumeendaree to Raja Juggut Singh under your orders; because it appears to me that the principle which governed your decision, viz., that the acquisition by purchase at a public sale for arrears of revenue of the title of zumeendar of a talooqua, prior to the adjustment of subordinate rights by revision of settlement, bars all present inquiry concerning such rights, is open to objection. In this case, had the Burnahaul talooqua not been sold for arrears, I presume that the Biswadaree settlement of Murameye, which I contemplate, would have met your approval. May I, therefore, beg respectfully, that the correspondence in this case may be submitted with the papers of settlement.

Talooquas.

19th. There is no talooqua of any size in this pergunnah: that of Jussohun, belonging to Basaon Singh, was sold and purchased by Government last year.

Raja Cheyt Singh, of Pertapnere, in Etawah, holds several mouzahs, the arrangements for which require notice. They have been all settled with him in zumeendaree, save five, viz., one muhal of two mouzahs, Dhukpoora, Rerapore Ehtora; and the second of three mouzahs, Soonoopoor, Russoolpoor, Culundurpoor. The former of these was occupied by the Rajah's first cousin, Koonur Rugonat Singh, who had hitherto enjoyed the proceeds of the village besides a money allowance from the Rajah of 600 rupees, which he desired to retain; the Raja on the other hand laying claim to a talooqdaree allowance. I decided that a settlement, as proprietor, should be made with Koonur Rugonat Singh, free from any allowance to the Raja, who in his turn should be released from the payment of the 600 rupees to the former: with this settlement, the Raja was satisfied. Rugonat Singh appealed to yourself, by whom the arrangement was confirmed, vide Commissioner's letter No. 576, dated the 18th August, 1840. The 3 other mouzas had for a long period been in possession of Roshun Sing, &c., distant relations of the Raja, who had hitherto paid to him the amount of the Government assessment only. The jumma being reduced, they desired to be liable only for the diminished amount, while the Raja claimed a talooqdary allowance. In transferring the zemindaree from the Raja to these parties, I decided in favour of the Raja's claim, who will receive an allowance of 10 Rs. per cent, on the gross assets, with which he was contented. The payment of Roshun Sing, &c., being the same as before.

Lawares estates.

20th. The estates for which no person had hitherto been admitted to engage as

Estates, the property of Government.

proprietor were reported on, in common, with the other muhals the property of Government, in my letter, No. 134, dated the 1st July, 1840, and the orders of the Board, No. 306, dated 21st August, have been carried into effect. Of the villages of talooquas Jurrohun and Lubooa, from which the proportionate balance of the talooqua was required, there remain but the following two, by which it has not been paid in full:—

Talooqua,	Jurrohun.
Jurrohun,	Sulaita.

I beg further to draw your attention to the case of Arazee Zubtee, Nugla Sulehdee, omitted in the statement which accompanied my report above noticed, vide No. 193 of the Village Statements. This patch of land, belonging to certain putteedars of Nugla Sulehdee, was forfeited to Government in consequence of their flight after slaying the Thanadar of Beebamow while making an arrest. The occurrence took place shortly after the cession, and is of so old a date that the Records of the transaction have been destroyed. The land might, now, I think, without prejudice, be restored to the descendants of the offending parties, or else be disposed of in any way that the Government see fit.

Former Fiscal History.

21*st*. Duhly Jakhun has always been included in the district of Etawah. The history of its former settlements is comprised in the following statement:—

Settlement.	Average Jumma.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
		1st Sett.		2d Sett.		3d Sett.		4th Sett.		5th Sett.	
1st Sett. 1210 to 12	165,409	0	0	0	0	0	0	0	0	0	0
2d do. 1213 to 14	168,771	3362	0	0	0	0	0	0	0	0	0
3d do. 1216 to 19	195,782	30373	0	27011	0	0	0	0	0	0	0
4th do. 1220 to 24	200,211	34802	0	31440	0	4,429	0	0	0	0	0
5th do. 1225 to 29	200,154	34745	0	31383	0	4,372	0	0	57	0	0
6th extended to represent do. with slight alterations.	202,526	37117	0	33755	0	6,744	0	2,315	0	2372	0

It will be observed that the increase taken at each succeeding settlement, except the 5th, has been very considerable, especially at the 3d settlement. The jumma of the pergunnah, when it came under revision, exceeding that of the 1st settlement by Rs. 37,117. Though too high, however, the assessment was less oppressive than in most of the pergunnahs of the district, and bore the reputation of being comparatively moderate.

Demand, collections, and balance, for the last twenty years.

22*d*. The following Table of Demand, Receipts and Balances, for the last 20 years, ending with 1246, shews that the Revenue was realized with much regularity till 1240. In that year, and 1241, the arrear was considerable, and since the famine the balances have been great.

Statement of Demands, Receipts and Balances, for 20 *years, ending with* 1246, *F. S.*

Year.	Demand.	Receipts.	Balance.
1227	200,255	200,180	75
1228	200,254	200,179	75
1229	200,254	200,179	75
1230	200,464	200,393	71
1231	200,464	200,399	65
1232	200,865	200,800	65
1233	200,464	200,399	65
1234	200,489	200,414	75
1235	202,505	202,440	75
1236	203,097	202,792	305
1237	202,990	202,690	300
1238	203,195	202,840	355
1239	202,915	202,541	374
1240	203,000	198,910	4,090
1241	203,000	196,394	6,606
1242	203,008	202,499	509
1243	203,008	202,500	508
1244	203,044	202,046	998
1245	202,555	70,396	132,159
1246	202,466	146,416	56,050
Total, ...	4,038,248	3,835,413	202,835
Average, ...	201,914	191,770	10,144

Present condition and average malgoozaree rate.

23*rd*. The present condition of Duhly Jakhun is better than that of Lukna or Etawah. The effects of the famine have been less destructive, the landholders

are not so generally broken and impoverished, nor the labouring classes so fearfully swept away. Nevertheless there were many estates clearly over-assessed, and very few in which increase could be taken. The average malgoozaree rate of 2-5 was too high for the circumstances of the pergunnah.

24th. Two entire mouzahs, Aylumpoor and Dhukpoora maafee, have been resumed and added to the rent roll. The total increase of assets obtained from resumed registered maafee, after deducting 38 acres on account of tenures released, not exceeding 10 beegas amounts to 630 acres, and of unregistered maafee after a similar deduction of 714 acres released to village servants, to 1,703 acres, total 2,333 acres estimated to yield a revenue of Rs. 5,042, but probably not actually worth so much. Per contra to this amount should be placed the sum of Rs. 7,463 12, being the salaries of the revised Police Establishment and Rs. 1,950 4, the rent of 497 acres of land assignments to the same. Total Rs. 9,414, of which, if a third be deducted for the expense formerly incurred on this account, there remains a net increased expenditure of Rs. 5,276 and Rs. 1,872, Road fund. Grand total, Rs. 7148, being Rs. 4 per cent upon the revised assessment.

Increase of assets from resumed maafee.

Increase liabilities.

25th. The proposed Kamil assessment of the pergunnah has been fixed at Rs. 188,568 giving a reduction of Rs. 13,958* or about 8 per cent and an average malgoozaree area rate of 2-2-7; besides which there is a further rusuddee reduction during the first 4 years as noted in the margin.

Tenure and Assessment.

* 202,526
188,568

13,958

* Reduction below the Kamil jumma:

Year.	Rs.
1248.	7013.
1249.	2057.
1250.	322.
1251.	93.

Road fund.

In addition to the jumma engagements have been taken for the payment of Rupees 1872 on account of Road. fund.

Rent rates.

26th. The following are the average rent rates which I assumed for each division and class of the pergunnah.

Division.	Class.	Burra.		Munjeh.		Burreh.		Kuchar.		Lately Abandoned.		Teer.	Abee.
		Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.		
Puchar.	1st. ..	7 14 0	5 4 0	5 7 0	3 15 0	3 13 6	2 4 0	0 0 0	0 0 0	2 10 0	1 11 0	0 0 0	3 9 0
	2d. ..	7 0 6	5 1 0	5 2 6	3 12 0	3 7 6	2 4 0	0 0 0	0 0 0	2 7 0	1 11 0	0 0 0	3 1 6
	3d. ..	6 1 6	4 11 0	4 11 0	3 6 0	3 0 0	1 14 0	0 0 0	0 0 0	2 1 0	1 6 6	0 0 0	2 14 6
Ghar.	1st. ..	6 9 0	4 14 0	4 14 0	3 12 0	3 6 0	2 4 0	0 0 0	0 0 0	2 7 0	1 11 0	0 0 0	2 10 0
	2d. ..	6 1 6	4 11 0	4 11 0	3 6 0	3 0 0	1 14 0	6 0 0	2 4 0	2 1 0	1 6 6	6 0 0	2 10 0
Kurka.	Kurka.	6 1 6	4 11 0	4 11 0	3 6 0	3 3 0	2 4 0	6 0 0	2 4 0	2 1 0	1 5 0	6 0 0	0 0 0

Revenue rates.

From which the revenue rates as in the annexed table were deduced by subtraction of Rupees 33 5 4, per cent as in Luckna and Etawah.

Division.	Class.	*Burra.*		*Munjeh.*		*Burreh.*		*Kuchar.*		*Lately abandoned.*		*Teer.*	*Abee.*
		Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.		
Puchar.	1st. ..	5 4	3 8	3 10	2 10	2 9	1 8	0 0	0 0	1 12	1 2	0 0	2 6
	2d. ..	4 11	3 6	3 7	2 8	2 5	1 8	0 0	0 0	1 10	1 2	0 0	2 1
	3rd. ..	4 1	3 2	3 2	2 4	2 0	1 4	0 0	0 0	1 6	0 15	0 0	1 15
Ghar.	1st. ..	4 6	3 4	3 4	2 8	2 4	1 8	0 0	0 0	1 10	1 2	0 0	1 12
	2d. ..	4 1	3 2	3 2	2 4	2 0	1 4	4 0	1 8	1 6	0 15	4 0	1 12
Kurka.	Kurka.	4 1	3 2	3 2	2 4	2 2	1 8	4 0	1 8	1 6	0 14	4 0	0 0

and were found on application to be sufficiently correct in the results.

Settlement.

27th. A tolerable good pergunnah Dowl was given in by Khetul Doss who had long managed the pergunnah as tehseeldar. The durkhasts for the ghar and kurka villages were taken on the 31st January, and for the puchar on the 24th and 25th February, with only one refusal in the case of mouzah Tuckara Bacha which has been leased to a farmer for 12 years. The Muhals noted in the margin* were also settled in farm under the provision of Section 4, Regulation II. 1826. The estates belonging to Government have been leased in farm for one year, where possible, and in other cases for terms not exceeding 4 years as detailed in the marginal list.† For two, viz. mouza Sulahetar and Ismailpoor no offer was obtained, and they remain under kham management, but I do not doubt that the assessment will be realized even in the first year, 1248, F. S.

* Ayma Nuqla Meer 10 years.
Moocheera, ... 12 „
Gotpoor, 10 bgs. 1 year.

†No.	Mouza.	Period Years.
1	Baenehpoor,	4
2	Pucharpoor,	4
3	Rehmutoolapoor,	4
4	Suzawanpoor,	4
5	Jhubrapoor,	4
6	Sulecmpoor Chak,	1
7	Mohabutpoor,	1
8	Durshunpoor,	4
9	Loodpoora,	1
10	Khyrundeshnuggur	3
11	Arazee Zubtee, Nuqla Sulehdee,	30

Exception in favor of the 2 Resumed Maafee Villages.

28th. I must here observe that the two mouzas Dhukpoora and Aylumpoor, maafee, which have now first come un-

der settlement, have for obvious reasons been assessed below the standard of the pergunnah; the former was held in mafee by Mussulman physicians of the town of Etawah, and the latter by resident Patans, who obtained the grant from Almas Alee Khan, for the service which they rendered of guarding the high road. The proposed jummas are one third less than the ordinary standard.

Village Police.

29*th*. The same arrangements were made in this pergunnah for establishing and maintaining an efficient Village Police as in Luckna and Etawah. The aggregate number of chowkydars is 194, and Bullahurs 202. The sum of salaries payable in money for both is Rs. 7,463 12 0 and the rental of 497½ acres of land assigned in Jaghere, Rs. 1,950 4 0, making an entire police charge of Rs. 9,414 or about Rs. 5 per cent on the revised jumma.

Kists.

30*th*. The following table exhibits the kists into which the jumma has been divided.

Khurreef.				Rubbee.		
Novr.	Decr.	Jany.	Total.	May.	June.	Total.
A. P. 3 11¼	A. P. 4 3¼	A. P. 0 8¼	A. P. 8 10¾	A. P. 3 4	A. P. 3 9¼	A. P. 7 1¼
Rs. 46405 5	50332 9	8276 9 3	105014 7 3	39369 13 0	44183 11 9	83553 8 9

Records of administration and liability.

31*st*. The detailed papers of administration and liability have been prepared under the superintendance of Syud Newazish Allee, Deputy Collector, and are the same in form and arrangement with those of the pergunnahs already reported.

Settlements under Regulation VII. of 1822.

32*d*. Nine mouzas had been settled in Duhly Jakhun under Regulation VII. of 1822. There is no very striking discrepancy between the former and proposed jummas of these mouzas, except in the case of Uspoora, as will be seen on reference to the following table:—

Name of Muhal.	Jumma assessed under Regulation VII. of 1822	Revised Jumma.	Decrease.
Burrora, ...	620	575	45
Pyladpoor, ...	1,056	949	107
Alumpoor, ... } Jhupta, ... }	640	600	40
Chidaolee, ...	320	263	57
Khyrundesh .... } Nuggur, ... }	310	247	63
Daloopoor, ...	1,404	1,300	104
Khirsooa, ...	375 11 6	362	13 11 6
Aspoora, ...	964	636	328
Koomheree, ...	2,346	2,156	190

Khetbut villages.

* 1 Asrohee Allukoolapoor.
2 Ayma Nuqla.
3 Bhudora,
4 Koomheyree.
5 Dadapoor.
6 Burnahul.
7 Kunjra.
8 Daimpoor.
9 Chundpoora.
10 Sahibrampoor.
11 Manukpoor Rochun.
12 Surruppoor.
13 Rajpoor Tumeyree.
14 Qusba Duhly.
15 Alumgeerpoor.
16 Azumpoor.
17 Phoolapoor.
18 Ayma Hussun Nuggur.
19 Abdoolabeepoor.
20 Hajeepoor Nehra.
21 Muhsurpoor Ehtora.

33*rd*. The Khetbut tenure was found to exist in 21 mouzas, noted in the margin.* The papers and fields' maps have been remodelled in conformity with the Board's circular instructions and are now complete. I have also added in the vols. of village maps a memo : of the revised detail of area of each village to correct the numerous errors in the Survey Returns.

34*th*. The outstanding balances have all been disposed of up to the close of the past year, 1247, F. S., as per annexed memorandum, the details of which will be furnished from the Collector's office.

I have the honor to be, &c.

(Signed) M. R. GUBBINS,
Settlement Officer.

Abstract Disposition of all outstanding Balances including 1247 *F. S., for the Pergunnah Duhly Jakhun, up to the* 30*th November*, 1840.

Balances of years prior to 1247, as they stood at the date of submission of Statements A. and B., of sale and transfers made up to the 31st March 1840.	Collections up to the 30th November, 1840.	Remaining balance on the 30th November, 1840.	Balance of 1247 up to the 30th November, 1840.	Total of the two foregoing columns.	Irrecoverable. Nominal.	Irrecoverable. Recommended for remission.	In train of Liquidation. Deferred for future realization.	In train of Liquidation. By Sale.	In train of Liquidation. By Transfer.	In train of Liquidation. By distraint and in immediate *train*.	In train of Liquidation. Total.
40,757 6 11	14,914 4 0	25,843 2 11	30,890 11 3	56,733 14 2	569	40,964 12 6	* 2,093 "	† 5,525 0 6	‡ 6,876 0 2	‖ 706 1	13,107 1 8

* The proportionate Talooqdaree Balance due from Mouza Jussohun.

† Details as follows:—

Ateekoollapoor,.....	915	15	6
Budhora, ...	201	0	0
Kubrye Chundpoora,..	783	5	6
Turka Bacha,.....	248	0	6
Munona,.....	597	3	0
Bawut, ...	927	8	0
Talooqdaree Balance of the Talooqua Jussohun, viz. Jhabrapore, ... Sulaila, ... Suleympr. 18 bis. Mohabutpore, ..	1,852	0	0
	5,525	0	6

‡ This amount has been lodged for transfer excepting 329 15 0 due from Sakhunmow and 329 15 0 frm. Kylaspr.

‖ Details.

Bumlapr. bale of 1247	117	9	6
Beexahpoor do. do.	168	15	0
Longpoor do. do.	64	8	0
Saj Hajipr. up to 1247	355	0	6
	706	1	0

(Signed) M. R. GUBBINS,
Settlement Officer.

ABSTRACT.

1—Submits Settlement Papers of Duhly Jakhun.

2—States the period of Settlement.

3—Describes the General Boundaries of the Pergunnah.

4—States the number of Mouzahs and Muhals.

5—Records the Area by Survey and Khasra.

6—Describes the Soil, general features and produce.

7—Do. the Streams.

8—Do. the Irrigation from Wells.

9—Do. from Tals and Jheels.

10—Do. the distinction of the Pergunnah into classes followed by me.

11—Do. do. of Soils.

12—Notices the Markets for produce.

13—Do. the Castes of the proprietary classes.

14—Do. do. of the Ryuts, and annexes a statement, shewing the division of the whole population into Castes.

15—Do. the general Census of the Pergunnah.

16—The Tenures, zemindarry, putteedarry, biswadarry, with notice of former and present proceedings.

17—Tenures continued—Notices of the case of mouza Bawut.

18—Do. do. refers to case of mouza Marameyee, talooqua Burnahul, the biswadaree settlement of which was annulled under order of the Commissioner.

19—Notices the absence of any large talooqua, and the arrangements made for the villages of Raja Cheyt Sing of Purtapnere.

20—Tenures—Lowaris, mouzahs and estates, the property of Government, and notices the case of the Arazee Zubtee, Nuqla Salehdee, omitted in the former statement.

21—Contains statement of former statement.

22—Ditto ditto of Demands, Collections, and Balance for the last 20 years ending with 1246.

23—Describes present condition of the Pergunnah and states the malgoozaree rate of former jumma.

24—States the increase of Assets obtained from resumed maafe and the enhanced liabilities of the land owners from police charges and Road fund.

25—States the proposed future assessment, the decrease of revenue on the Kamil jumma &c. for the first 4 years.

26—Do. the Rent and Revenue Rates.

27—Notices the settlement, the single village farmed for recusancy, and one under the provisions of Regulation II. 1826, and the terms for which leases of Estates belonging to Government have been granted.

28—Do. the exception in favor of 2 resumed maafee villages which have been assessed below the pergunnah rate.

29—The arrangements for village police.

30—Notices the Kists.

31—Do. the preparation of the record of administration and liabilities.

32—The villages in the pergunnah formerly settled under Regulation VII. of 1822.

33—The Khetbut Tenures.

34—The disposal of all outstanding Balances.

SETTLEMENT REPORT

OF

LUCKNA.

To

R. N. C. HAMILTON, Esq.,

Commissioner,

AGRA.

SIR,

I have the honor to submit the Settlement Records, as per margin,* for pergunnah Luckna in the Etawah zillah, revised by me under Regulation IX. of 1833. I have, in the past season, settled 4 pergunnahs, viz., Luckna, Duhly Jakhun, Janibrast or Burpoorah, and Etawah; the remaining 3 will be sent up separately, so soon as the papers are completed. There remain for settlement, during the present season, three pergunnahs, Behla, Phuppoond, and Ooreyea, which will be easily completed.

* Professional Maps, ... 2 vols.
Village statements, Nos. 2 & 3, 2 ,,
Annual jumma statement, .. 1 vol.
General statement, No. 4, .. 1 ,,
Police statement, ... 1 ,,
No. 7, maafee statement, ... 1 ,,
Statement of area occupied by each crop, ... 1 ,,
Mouzahwar Index, ... 1 ,,
Muhalwar Do.,..... 1 ,,

Submits settlement statements of pergunnah Luckna.

Period.

2nd. The settlement has been concluded for a period of 30 years, from 1248 to 1277, F. S.

General boundaries.

3rd. The pergunnah Luckna is bounded, north, by Kishnee Nubeegunge, zillah Mynpoory; eastward, by Talgiraon and Sukutpore Hyrwa of Furruckabad, and Behla, Phuppoond and Ooreyea of this district; southward, by the Jumna; and westward, by the pergunnah Etawah.

Number of mouzahs and muhals.

4th. It contains 239 mouzahs which have been numbered according to the Persian alphabet in Statements II. and III., and in the Police Statement; and 273 muhals which are placed according to the malgoozaree area rate of Statement No. IV. in that, and in the annual jumma statement.

Area by professional survey and khusra.

5th. The pergunnah area was ascertained to be as follows, by the professional and khusra measurements made in 1839;

AREA IN ACRES.

Total Area.	Minhay Barren and Lakhiraje.	*Malgoozaree.*				
		Cultivated.	Newly abandoned.	Total of the Two.	Culturable Waste.	Total.
229,382	97,602	100,041	27,433	127,474	4,306	131,780

Soil and general features of the pergunnah.

6*th*. The soil of Luckna is generally good, strong and fertile. Light and sandy lands are less prevalent. The pergunnah is, by the inhabitants, distinguished into three divisions by the following names:—

1*st*.—Puchar, or the low land, in which is included all north of the Sehugur Nuddee.

2*nd*.—Ghar, marking the country intervening between the puchar, and the 3rd class or kurka, by which is denoted the tract bordering on the Jumna.

Continued.

7*th*. The most inferior land is in the kurka. A rise may be observed in the level of the country, gradually increasing from the northern extremity, where it is lowest, and water close to the surface, to the southern termination, in the ravines where the water is from 70 to 90 feet below the surface. The land, as you approach the river, generally becomes light; and that, immediately adjacent to the ravines, is of the worst description. The rush of the water hurrying down, cuts up and destroys all fields exposed to it, rendering the greatest care necessary to preserve them.

Continued.

8*th*. The course of the Sehugur Nuddee is usually marked by like inferiority of soil. The channel of this stream, which flows with much violence in the rains, is generally deep, causing the adjacent soil to be cut back into ravines. The lands adjoining to it are hence unlevel, and are not benefitted by the sandy deposit which is left.

Continued.

9*th*. There is much difference in the features of the ghar and puchar. In the former, there is little sterile, or oossur, land; water is at a considerable distance from the surface. There are few or no jheels, and more frequent mixture of light soil. In the puchar, there are large tracts of oossur land. The villages are far apart; water is close to the surface, and jheels (called tals) numerous, especially to-

ward the northern extremity, where the whole country is very generally flooded in the rains, and light soils are unfrequent.

Culturable land.

10*th*. Four thousand, three hundred and six acres of land have been recorded as cultu- rable, being soil that, for several years, had been uncultivated. It is mostly of inferior quality, and should be regarded a little better than barren. This circumstance must be borne in mind in considering the average malgoozaree rate.

Irrigation from wells.

11*th*. Irrigation from wells is sufficiently abundant. The khusra returns shew a proportion of 62 * per cent irrigated, to 38 unirrigated area; but not having been corrected by a purtaul, they are probably too low, and I should estimate the fair proportion of irrigation, at not less than 68 per cent. In the kurka, springs are found at from 60 to 45 cubits depth; in the puchar, from 30 to 8; and in the ghar, from 45 to 30. In consequence of the depth of the wells, irrigation is little practised in the kurka and adjoining villages of the ghar; but the firm sub-soil generally prevailing throughout the ghar, and the length of time which a kucha well will last, nearly compensates for the proximity of the water to the surface in the puchar, in which very commonly the sub-soil is unsound, sometimes wholly preventing, always greatly enhancing, the expense of sinking kucha wells. The usual mode of protecting them from falling is, by lining the barrel with beendas, or ropes made of grass or of urhur or cotton stalks. But in the puchar, wooden kotas, or cylinders, are often necessary, and serve but for a year, from the well falling in during the rains. Pucka wells are scarce.

* Chahy, ... 57
Abee, ... 5

Irrigation from tals or wells.

12*th*. The jheels or tals with which the puchar abounds are greatly used for irrigation, the water being raised in leathern buckets called behrees or lehndees, swung by two men. Irrigation of this description has been recorded under the term "Abee," which also includes the land flooded by the streams Sehugur, &c. It is inferior to well-irrrigation from its uncertainty.

Streams.

13*th*. There are 3 streams that traverse the pergunnah from N. W. to S. E. viz., the Sehugur, the Ahneyeea, and the Poorra Nulla. They only flow during the rains; the flood of the first is injurious: the latter, when they spread into tals, increase the means of irrigation, but otherwise confer no benefit.

Distinction of the pergunnah into classes.

14*th*. The only distinction made in Luckna, with a view to the separate fixation of rates, is the separation of the kurka villages. I had at first intended to divide the ghar and pu-

char, but found the inferior and superior estates so mixed in both, as to induce me to relinquish the idea.

Distinction of the soil into classes.

15*th*. The classification of the soil made by the Survey Returns, and adopted as the basis of settlement, is peculiar to this and the adjoining districts, viz. into Barra, Munjha and Burreh, called by the people, Gohan, Munjhar and Har. An explanation of these distinctions has, no doubt, on many occasions, been presented to the Board; a few remarks will therefore be sufficient.

Continued.

16*th*. The system is recommended by its accordance with the usage of the agriculturists, among whom the rent of the Gohan or Barra lands is highest, that of the Munjha second, and of the Burreh lowest. But its uncertainty is so strong an objection as to render the advantage of its adoption doubtful. It is found, on enquiry into the rates prevailing in a village, that the rents are highest of the nearest fields, and gradually decrease as they recede; but the ryut is unable to point out where the one ceases or the other commences, because no such limit is practically in use. Neither is it usual to insert it in their puttas. It follows that it must be left to the judgment of the measuring Ameen, whose return may be erroneous from want of judgment, or integrity, or from error.

Continued.

17*th*. I believe that Captain Wroughton's instructions to the Ameens to have been, not to exceed in the largest villages four jureeb's length of Barra and Munjha, nor in the smallest estimate, then, under the length of one jureeb. The Settlement Officer of Mynpooree considers 6 per cent of the former, and 9 of the latter, sufficient. I confess, that I have not found sufficiently accurate grounds for an opinion. The system I have accordingly followed is to strike an average per cent of the Barra and Munjha of the whole pergunnah and compare this with the individual per centage of each village by which any striking variations are at once brought to light and tested. The per centage of the three classes of soil in Luckna, Duhly Jakhun, and Etawah, are as follows:—

Pergunnahs.	*Barra per cent.*	*Munjha per cent.*	*Burreh per cent.*
Luckna, ...	7	7	86
Duhly Jakhun, ..	7	10	83
Etawah, ...	8	12	80

Distinction of soils into classes in the kurka.

18*th*. The soil of the kurka villages has been distinguished into upland or burreh, kuchar or land lying below the ravines, and teer indicating the narrow moist strip of land which edges the river and is often of great fertility.

Produce.

19*th*. The staple kureef products of the pergunnah, are sugar-cane, cotton, jowar, bajra, mote, urhur, &c., and in the puchar rice, and in the rubbee wheat, barley, gram, koossumblea, &c. The sugar mill or koloo is of the common rude description. Cotton appears to be the only article of produce exported.

Markets.

The pergunnah contains two market towns only, of any considerable size, viz., Luckna and Ahereepoor.

20*th*. The prevailing proprietary castes are the Canojea and Sabrun Brahmins, mixed with Rajpoots chiefly of the Chohan tribe. The cultivating classes are divided into an infinity of castes, the most numerous being Brahmins of various tribes. The Kachees are esteemed to be the most skilful cultivators and are always made to pay higher rent than others, from the enhanced produce which they draw from the soil. From a census made in last year, by Mr. Lawrence, I have drawn the subjoined abstract of population.

Castes.	*Cultivators.*	*Non-Cultivating.*	*Total.*
Brahmins, ...	13052	2562	15614
Rajpoots, ...	5433	967	6400
Mahajuns, ...	704	1271	1975
Kayths, ...	556	556	1112
Mussulmans, ...	439	741	1180
Kachees, ...	3330	2292	5622
Mallees, ...	209	692	901
Chummars, ...	3759	3833	7592
Bhauts, ...	564	216	780
Hujjams, ...	588	1131	1719
Lohars, ...	284	291	575
Carpenters, ...	508	663	1171
Dhobees, ...	420	566	986
Tehlees, ...	470	645	1115
Durzees, ...	277	323	600
Carried over, ...	30593	16749	47342

Castes.	Cultivators.	Non-Cultivating.	Total.
Brought forward, ...	30593	16749	47342
Lodhees, ...	464	780	1244
Koomars, ...	378	523	901
Dhánooks, ...	445	703	1148
Bhungees, ...	571	1148	1719
Aheers, ...	4779	2388	7167
Gudurreeas, ...	914	940	1854
Boorjees, ...	238	513	751
Bunnias, ...	1334	1335	2669
Kuhars, ...	751	829	1580
Dhoonniahs, ...	337	348	685
Budrees, ...	174	285	459
Merasee Kalamuts, ..	197	315	512
Sonars, ...	171	367	538
Fakeers, ...	195	285	480
Barees, ...	98	403	501
Korees, ...	782	966	1748
Mullahs, ...	458	74	532
Missellaneous, ...	239	527	756
Total, ...	43,118	29,478	72,596

Population.

Rate per square acre.

21*st*. According to this census the total population amounts to 72,596 souls. The total area of the pergunnah is 358 square miles, giving an average of 203 persons to the square mile. This is probably below the true average, because many families must have returned to their homes, since the census began, who had been driven out by the famine.

Tenures.

Zemindary.

22*nd*. The tenures throughout Luckna are almost wholly zemindaree, the property being greatly monopolized by the Canojea Brahmins. Three large talooquas held by members of this tribe have been got rid of by auction sale, for arrear, since our acquisition of the pergunnah, viz. Kurwa, Koehta and Duleepnugger,*

* Vide my separate report on Estates the Property of Govt., No. 104, dated 11th June, 1840.

The putteedarry tenures are almost wholly confined to the Chohan villages on the Jumna. Their constitution does not ap-

pear to have been hitherto sufficiently understood by the Local Revenue authorities; the Sudder malgoozar has been allowed to lord it, over his fellows, as a zemindar would over his ryuts, to a degree that has in some instances gone near to destroy the original constitution of the community. The village of Chundolee, an instance in point, was sold for an arrear embezzled by the Sudder malgoozar and purchased by Government. The several putteedars having paid up the arrear, their restoration has been now sanctioned. The system of rate by each, here called "dhar," prevails in these villages and is applied to the shares of land of each proprietor, here termed "Auk," which are subdivided into the fractions of a rupee.

23*rd*. By the present proceedings 4 estates only have been treated as talooquas, by which I mean, that a biswadaree settlement has been made with the village occupants subject to a talooqdaree allowance to the ex-talooqdar. These are: I.—talooqua Poonja, from which mouzah Urhurpoor has been withdrawn subject to a talooqdaree allowance of Rupees 18 per cent. This talooqua comprized 12 mouzahs and was originally settled in zemindaree with Birjloocundoss Chowdree, Kayth of Moonj, a large land-owner in the Etawah pergunnah, by whom it was transferred in satisfaction of debt to Doorgapursaud, Kayth of Furruckabad, whose son Tucytray now holds it. Of the remaining 11 mouzahs, 10 are occupied by Aheers of one tribe, who are the reputed proprietors, but their claims to biswadaree were rejected on the ground of their previous silence, and the long possession of the zemindar. II.—The detached villages belonging to Raokoomansing, late talooqdar of Duleepnugger, of which 6 noted the margin,* have been settled in biswadaree with the occupants subject to a talooqdaree allowance of Rs. 18 per cent. III.—Surray Akedill, in Etawah, two villages included in which, viz., Bhoolpoor and Mubarickpoor have been similarly settled, vide my separate letter, No. 71, dated the 7th May, 1840; and, IV.—Beylahar and ½ Rutchree in which a talooqdaree allowance of Rs. 10 per cent on the gross assets has been made in favor of the family of the former talooqdar Oodheyraje, as detailed in my letter, No. 116, dated the 23d June, 1840.

* 1 Nuseerpoor Bojha.
2 Pulukna.
3 Bysolee.
4 Bhanpoor.
5 Koosgaon.
6 Khitora.

24*th*. It is necessary here to advert to the different arrangements, made for the 2 muhals included in this pergunnah, which formerly belonged to Chowdree Oodheyraje, viz. Beylahar-Rutchree, and Kudumpoor. The course pursued respecting the former has been stated in the preceding paragraph. The latter

mouzah, Kudumpoor, was restored by Mr. Robinson to the widow of Oodheyraje, as zemindar, while the village formed part of the Furruckabad zilla. The Chohan occupants of the village, who had held it in farm since the breaking up of the talooqua, were thus excluded. They are generally esteemed to be proprietors, but having made no representation to me, Mr. Robinson's arrangement has not been interfered with.

Govt. villages.

25*th*. There were in this pergunnah a large number of villages the property of Government which have been disposed of under the Board's orders No. 318, dated the 28th of August last. The proportionate balance of the talooqua has been paid up by all the villages of Duleepnugger, in which the occupant's title was admitted: of the like villages of talooqua Kurwa the proportionate balance is yet due from one,* and of the Koehta villages from seven, noted in the margin.† Pending the expiry of the term allowed to these parties to discharge the proportionate balance, these muhals, and all others belonging to Government in which no title has been recognized, have been leased in farm, where possible, for one year, in other cases for the longer terms stated in the margin.‡ The following muhals were also leased in farm for one year, owing to the delay on the part of the occupants in paying up the balance, and they will obtain possession from 1249:—

* Kurwa Khoord.

† 1 Nugla Manukpoor.
2 Na. Rampoor.
3 Kulianpoor.
4 Budkunshapoor,
5 Bhurtpoor Khoord.
6 Na. Meerha.
7 Na. Chinta.

‡ Birondy 5 years.
Pirteerampoor 5 years.
Koaree 5 years.
Na. Chinta 2 years.
Na. Meerha 2 years.
Brunhora 4 years.
Komagaonpoor 4 yrs.
Na. Moorcha 2 years.
Na. Tipulua 2 years.

KOONWURRA, SYFEE, LALLPOOR, POORAOLEE, DULEEPNUGGER.

It is highly desirable that the temporary farming arrangements, made for villages, in which no title has been recognized, should be brought to a conclusion, by the sanction of their sale on whatever terms may be obtained at a PUBLIC SALE.

Former Fiscal History.

26*th*. Luckna has, since the cession in 1803, been always attached to the Etawah zilla. Its fiscal history will be best exhibited by the subjoined statements.

Year.	Jumma.	Collections.	Balance.
1226	321,210	321,310	0
1227	322,452	322,452	0
1228	322,418	322,418	0
1229	322,284	322,284	0
1230	322,284	322,284	0
1231	322,284	322,284	0
1232	322,660	322,660	0
1233	323,159	323,159	0
1234	323,159	323,159	0
1235	323,894	323,894	0
1236	323,073	320,929	2,144
1237	319,465	319,465	0
1238	322,674	320,657	2,017
1239	323,254	318,605	4,649
1240	323,503	315,934	7,569
1241	323,930	302,039	21,891
1242	323,930	323,930	0
1243	324,099	321,743	2,356
1244	325,150	319,357	5,793
1245	322,165	90,526	231,639
20 Years.	6,457,047	6,178,989	278,058
Average.	322,852	308,949	13,903

Statement shewing the former assessments of pergunnah Luckna.

Settlement.	Average Jumma.	1st Sett.		2d Sett.		3d Sett.		4th Sett.		5th Sett.	
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1st Sett. from 1210 to '12.....	306,900	0	0	0	0	0	0	0	0	0	0
2d ditto from 1213 to '15.....	302,128	0	4772	0	0	0	0	0	0	0	0
3d ditto from 1216 to '19.....	333,977	27,077	0	31,849	0	0	0	0	0	0	0
4th ditto from 1220 to '24.....	326,391	19,491	0	24,263	0	0	7,586	0	0	0	0
5th ditto from 1225 to '29.....	328,781	21,881	0	26,653	0	0	5,196	2,390	0	0	0
6th extended to the present time, ..	318,536	11,636	0	16,408	0	0	15,441	0	7855	0	10245

the last shewing an increase of 11,636 in the present jumma above that of the first settlement, and the first exhibiting a serious falling off in the revenue for the last 8 years.

Result of present enquiry into condition.

27*th*. After making the necessary examination into the state of the pergunnah, and prevailing rates, I was impressed with the necessity for considerable reduction. The average rates on malgoozarry area, viz. Rs. 2 6 8, and on cultivated land, including lately abandoned, viz. Rs. 2 8 being too high.

Future assessment and amount of reductions allowed.

28*th*. The proposed kamil assessment has been fixed at Rs. 293,373, giving a reduction of Rs. 25,163 or nearly 8 per cent, and during the three first years of settlement 1248,* 1249 and 1250, a further rusuddee reduction has been allowed in such estates as seemed to require it, to enable the agriculturists to recover themselves. The rate of the proposed jumma on malgoozarry area is Rs. 2 3 7, and on cultivation, including lately abandoned, Rs. 2 4 11.

* Reduction on the kamil jumma.

Years.	
Rs.	10,720—1248.
,,	2,748—1249.
,,	272—1250.

Road fund.

The settlement engagements include a Road fund charge of 1 rupee per cent. The total amount being, in this pergunnah, Rs. 2,913.

Increase of assets from resumed registered Lakhiraje lands.

29*th*. It is necessary to notice the increase of assets obtained by the resumption of lakhiraje tenures. All the cases of registered maafee lands were disposed of by the Special Deputy, in 1837, and resumed, amounting to 868 acres, of which 361 acres comprized tenures not exceeding 10 pucka beegas of land. The maafee land, though resumed, had not yet been charged with revenue. I accordingly took up the re-investigation of the 10 beega tenures, and under the rules, dated the 28th of August, 1838, released 338 acres, resuming 23. The increase of assets, by resumption of registered maafee, amounts then to 530 acres.

Ditto, from resumed unregistered Lakhiraje land.

The unregistered lakhiraje land amounts to 7,400 acres, of which 5,945 acres have been thrown into the khalisa, and 1,455 acres been released in favour of the village servants, both of police and others. The sum of the resumed maafee land is therefore 6,475 acres, calculated at rates to yield a revenue of Rs. 14,398. But the real addition to the assets must be estimated much below this sum, and would, I think, be highly rated at one half.

Increased liabilities of the agriculturists from Police and Road fund charges.

30*th*. But the actual extent of relief, extended by the revised settlement, will not be correctly estimated without considering the increase of liabilities to which the agriculturists have been subjected. These are the salaries of Chowkeedars, Bullahurs and the Road fund. The police expenses, including the rent of land assignments, amount to Rs. 12,571, thus:

	Rs.	A.	P.
Money, salaries of Chowkeedars, to be paid into the Treasury,	8,190	0	0
Ditto, ditto ditto ditto ditto of Bullahurs,	2,251	4	0
Rent of land assignments to Chowkeedars and Bullahurs,	2,129	12	0
Total, Rs.	12,571	0	0

A high estimate of the actual police charges under the former system would be a third of this amount. The increase charge is, therefore, not less than Rs. 8,380. The sum leviable as Road fund amounts to 2,913 Rs. making a total increase of liability of Rs. 11,293, which is about 4 per cent upon the revised jumma.

Rent Rates.

31*st*. The following rent rates were framed.

Division.	*Burra.*		*Munjeh.*		*Burreh.*		*Lately abandoned*		*Kuchar.*		*Trer.*	*Abee.*	
	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.		1st class.	2nd class.
Kurka,..	,,	,,	,,	,,	3 9	3 0	,,	,,	6 0	2 7	3	,,	,,
Rest of the perg.	8 1	5 4	6 4 6	4 3 6	4 2	2 7	2 7	1 0 6	,,	,,	,,	3 13 6	2

From the result of my own enquiries, compared with the reports furnished by the Native Revenue Officers, and the detailed jumma bundees of the putwarries, the prevailing beega is the kucha beega, the rates of rent being always applied to it by the people. It varies considerably in real size, because it is not the practice to measure in every season, but each field is supposed to contain the original number of beegas at which it has at some bygone period been rated by the zemindar; where the zemindar has been powerful, this estimate exceeds; where he was weak, it falls below the real area of the field. The kucha beega has not, I ob-

serve, been noticed by the Revenue Surveyor. It is not an uncommon practice to estimate it at one-third of a pucka beega of 2,756 square yards; likewise in the districts to the westward, it is supposed to be a third of the pucka beega of 3,025 square yards. In both parts the people measure it by 20 kudums. To ascertain as nearly as possible the standard of this beega, I caused it to be stepped before me by zemindars on several occasions. The average of their steppings was 84 feet in length, giving an area of 7,056 square feet or 784 square yards which is 16 decimals or about one sixth of an acre, at which I have estimated it: this rendered the transfer of the local beega rent rate to that of the acre extremely easy.

Revenue rates how deduced.

32*nd*. The subjoined revenue rates were deduced from the rent rates by a subtraction of 1-3d or 33·1-3d per cent in all common tenures; but in those estates in which a biswadaree settlement was made with the village occupants, subject to a talooqdarry allowance of 18 per cent, a deduction of Rs. 43 per cent was made: where the talooqdaree allowance is Rs. 10 per cent, the gross deduction has been fixed at 35 per cent.

Revenue Rates of the Pergunnah Luckna excepting the Kurka.

Burra.		*Munjeh.*		*Burreh.*		*Newly abandoned.*		*Abee.*	
Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	1st Class.	2nd. Class.
5 6	3 8	4 3	2 13	2 12	1 10	1 10	0 11	2 9	1 10

Revenue Rates of the Kurka Villages.

Burreh or Har.		*Kachar.*		*Teer.*
2 6 0	2 0 0	4 0 0	1 10 0	2 0 0

Continued.

33*rd*. These rates are a little too high, and the assessment will, in consequence, be found rarely to exceed, and often to fall below the calculated value. The coincidence between the value by revenue rates and the proposed jumma, is indeed throughout less than is desirable; and arises from the inaccuracy of the measurement returns of irrigation and Barra, and Munjeh, which I had not sufficient leisure to correct by purtaul. To make up for this defect, I noted the quality and degree of irrigation of each village, after a careful personal inspection, which, added to the check afforded by the general area rate has, I trust, proved sufficient guard against error in my conclusions. The variations in the kurka are great, but I found it impossible to frame any set of rates that should be applicable to all the varieties of soil and capability observable in that tract.

Settlement.

34*th*. The settlement of the pergunnah came off on the 11th and 12th of January, 1840, when the terms of assessment were universally accepted without a refusal. The jummas of several estates have been thereafter modified where it appeared proper. I have not found it necessary to lease a single muhal in farm from the recusancy of the proprietors. One estate only, Surseye Nawur, has been farmed for a period of 10 years, under the provision of Section 4, Regulation II. of 1826.

Estates farmed: 1st. For recusancy. 2d. For wilful mismanagement.

Village Police.

35*th*. The adequate provisions for the village police Chowkeydars and Bullahurs have received my best attention. Nothing could have been worse than the former system: Chowkeydars were recorded in the Thannas to receive 2 rupees a month, but they seldom or ever received above one, (or its bare equivalent in land), and that most irregularly paid. Nowhere, therefore, was reform more necessary. The Magistrate, having newly joined, requested my assistance and counsel in determining the number of police servants necessary, which, from my knowledge of the pergunnah, I was able to afford. Statements were first prepared in my office, shewing the number and population of each mouzah and its dakhilee nuglas, with the existing police and its remuneration, to which my proposition for amendment was added, and submitted to the Magistrate, from whom a statement of the police, considered necessary, was returned to me with instructions—That a money allowance was recommended; but, where land was already alienated in favour of the police, it might be continued; the difference between the rental of the land and the prescribed pay of 36 Rs. and 12 As., respectively, being made up in money payment. For the details of the arrangement, I beg to refer you to the police statement, No. 6. The total sum of the police money payment is Rs. 10,441, and the

jaghere land amounts to 530.acres, 3 roods, yielding an estimated rental of Rs. 2,129 12 As.. Total charge of Rs. 12,571, being upwards of 4 per cent upon the Government jumma.

Kists.

36*th*. The following Table exhibits the distribution of the assessment into the kists of rubee and khurreef:—

Rubbee.						Khureef.							
1*st May*.		1*st June*.		*Total*.		15*th Nov*.		15*th Decr*.		1*st Feb*.		*Total*.	
As.	P.	As.	P.	As.	P.	As.	P.	As.	P.	As.	P.	As.	P.
3	8½	4	0	7	8½	3	8	4	1	0	6¼	8	3½
Rs. 68,170		73,205		141,375		67,437		74,555		10,006		151,998	

Records of administration, liabilities, &c.

37*th*. The preparation of the papers of administration, liabilities &c., has been very ably conducted by the Deputy Collector, Mirza Cullub Hoosein Khan, and a few observations only are necessary. The extreme poverty of the ryut and his dependence upon the land-owner for the advance of seed and tuccavee, to enable him to cultivate, is a feature in the condition of the agriculturists of these parts which forces itself disagreeably upon the attention of any one who has observed the resources possessed by each individual cultivator in putteedaree and Byachara villages. Here the ryuts can lay by nothing in the season of plenty, against the day of adversity, and in a famine are thrown for subsistence upon the mercy of the zemindar or of the Government.

Hereditary cultivators.

To this entire dependence of the ryut upon the zemindar must be referred the fact of a large proportion of Asamees having foregone their just title of hereditary occupancy, from fear of thereby exciting the displeasure of the land-owner, and losing the means of cultivating. With very few exceptions, the cultivating classes have been recorded as tenants at will, even for such occupancies as they and their parents before them may have held for years. Their agreement with the proprietor is always renewed in every season, the only check upon

Tenants at will.

the extortion of the proprietor being the jumma bundee, or rent roll, which has now been recorded, and which may not be raised without a previous notice of six months. To this usual practice, I have added another check, which will not be without its use, namely, an engagement binding the zemindar to enter in one lundee putta every claim of whatever description, viz. for rent, tuccavee seed, or balance, that he may have upon the asamee for the current season.

38*th*. By the present engagements, the putwarry's salary will always be paid into the tehseel by the zemindar, whence the putwarry will receive it every six months; a system very beneficial in increasing the independence of this useful class of officers.

Services of Mr. Read.

39*th*. The 3d page of the village statements, containing the detail of liabilities, has been signed by my uncovenanted Assistant, Mr. J. Read, by whom they were translated. This gentleman has accepted the subordinate appointment in my office, with a view to qualify himself for the Revenue Service of Government, and has made sufficient progress to satisfy me of his competence for such employ.

Settlements under Reg. VII. of 1822.

40*th*. There are 30 muhals that had been settled under Regulation VII. of 1822. I have annexed a detailed statement of comparison between the statement under that Regulation and under the present system of revision. The net reduction on the total jumma so settled, viz. Rs. 41,491 is Rs. 3,482, or about 8 per cent, which agrees with the average reduction on estates not so settled. The only instances of very extraordinary discrepancy are Ahereepoor, Mugoopoor, and particularly Samhon.

No.	Mouzah.	Jumma assessed under Regn. VII. of 1822.	Jumma assessed under Regulation IX. of 1833.	Increase.	Decrease.	Year of Settlement.	Remarks.
1	Asufpoor, ...	394	394			1238	
2	Indrosee (15 Beegahs),..	824 8 6	900	85 7 8		1237	
3	Ahereepoor, ...	2,648	2,300		348	1236	
4	Eengaorree, ...	1,341	1,300		41		
5	Bakegaown Hulloo kar Rajpoor, ...	5,615	6,085	470		1237	Increase from resumed mafee.
6	Bhurreypoora, ...	1,215	870		345	1237	
7	Bubolee, ...	536	600	64		1237	
8	Koonehtee, ...	480	415		65	1237	
9	Salumpoor, ...	797	780		17	1238	
10	Samhone, ...	4,901	4,100		801	1235	
11	Surray Allahee, ...	538	400		138	1237	
12	Syfee & Nugla Dowlut,..	2,453 8	2,350		103 8	1236	
13	Sheikpoor Puchar,.....	922	810		112	1237	
14	Sheikpoor Chundegtee,..	1,167	1,000		167	1236	
15	Alumpoor, ...	976	830		146	1238	
16	Coottulpoor, ...	601	500		101	1238	
17	Kutchra, ...	958	1,000		78	1238	
		*120					* Called Govt. Malikana.
		1,078					

No.	Mouzah.	Jumma assessed under Regn. VII. of 1822.			Jumma assessed under Regulation IX. of 1833.	Increase.			Decrease.	Year of Settlement.	Remarks.
18	Kurwa Bazoorg,	1,386			1,250				136	1237	
19	Kurwa Khoord,	1,937			1,875				62	1236	
20	Shumuspoor,	1,235			1,200				35	1237	
21	Gunsurra,	1,576			1,600				162	1238	
		*195									* Called Govt. Malikana.
		1,762									
22	Ghoogseena,	715			610				105	1237 to 48	
23	Loodhyany,	613			650	37					
24	Luhreyee,	1,739			1,700				201	1339 to 49	
		*162									
		1,901									
25	Mygoopoor,	1,564			1,100				464	1237 to 47	
26	Rampoor,	944			810				134	1238 to 49	
27	Buhlona,										
28	Mooreyna,	1,296			1,100				196	1238 to 48	
20	Udleepoor,	1,093			1,000				93	1238 to 48	
30	Bunnaneyee,	505			480				88	1238 to 49	
		*63									
		568									
	Total,	41,491	0	6	38,009	656	7	8	41,388		

41*st*. The papers of all Khetbut tenures, which were with few exceptions erroneously prepared by the Revenue Surveyor, have now been reconstructed in the manner prescribed by the Board.

42*nd*. The outstanding balances have all been disposed of, an abstract of which has been made in the memorandum annexed to the report.

Remarks on the present and future effects of the famine of 1245, and concludes.

43*rd*. Some notice will be proper of the degree in which the late famine of 1245, F. S., is felt now, and is likely to be felt hereafter in this pergunnah. This district is generally believed, and I think with justice, to have been one of those most severely affected with that dreadful calamity. That the population has been very sensibly reduced by death, is abundantly evident, from the still deserted houses and abandoned lands, as well as from the general fall of rents throughout the district. This latter fact sufficiently indicates the competition, not of cultivators for land, but of landholders for ryuts; and it will, no doubt, require the lapse of many years to replace the population that has been swept away. Withal, however, it is surprizing how agriculture has risen from the shock, and how much soil has been, and is daily being redeemed from abandonment. The revised settlement which has now been made is, I feel assured, a just one, and will, I trust, do much to obliterate speedily the effects of the late calamity.

I have the honor to be, &c.,

(Signed) M. R. GUBBINS,
Settlement Officer.

Etawah, Settlement Office, the 1st February, 1841.

Abstract Disposition of all outstanding Balances, including 1247 F. S., for the Pergunnah Luckna, up to the 15th February, 1841.

Balances of years prior to 1247, as they stood at the date of submission of Statements A. and B., made up to the 14th March 1840.	Collections up to the 15th February, 1841.	Remaining balance on 15th February, 1841.	Balance of 1247 up to the 15th February, 1841.	Total of the two foregoing columns.	Irrecoverable. Nominal.	Irrecoverable. Recommended for remission.	In train of Liquidation. Deferred for future realization.	In train of Liquidation. By Sale.	In train of Liquidation. By Transfer.	In train of Liquidation. By distraint and in immediate train.	In train of Liquidation. Total.
68,407 7 2	33,213 15 9	35,193 7 5	49,754 8 5	84,947 15 10	565 0 0	72,663 7 1		10,754 6 6 *	229 0 0 †	736 2 3 ‡	11,719 8 9

* Details thus :—
Proportionate balance of the talooqua Dulleepnugger,... Rs. 3,594 0 0
Balance of mouzah Sunthur,.. ,, 1,495 2 6
Ditto Surseye Nawur,..... ,, 5,665 4 0
10,754 6 6

† Balance of Bahaderpoor on account of 1,247 in deposit. } 229 0 0

‡ Birondy balance of 1,246..... 736 2 3

(Signed) M. R. GUBBINS,
Settlement Officer.

ABSTRACT.

1—Submits settlement statements of Luckna.
2—States the period of settlement.
3—Describes the general boundaries.
4—States the number of mouzahs and muhals.
5—Ditto the area by professional survey.
6, 7, 8 and 9—Describe the soil and general features of the pergunnah.
10—Notices the amount and description of land recorded as fit for cultivation.
11—Ditto the irrigation from wells.
12—Ditto ditto from jheels and tals.
13—Ditto ditto streams.
14—Ditto the distinction of the villages into classes.
15, 16 and 17—Ditto ditto of soil into classes.
18 and 19—Ditto the general produce and markets.
20—The prevailing castes of the inhabitants.
21—The proportion of the population to the area.
22—Describes the prevailing tenures.
23—Notices the biswadarry settlements made subject to a talooqdarry allowance.
24—Notices the difference of arrangements in the cases of Beylahar Rutehree, and Kudumpoor, both being villages of Chowdree Oodeyraje.
25—Ditto the arrangements made for villages, the property of Government.
26—Contains statements of former Fiscal History.
27—States the necessity for reduction of jumma.
28—Ditto the proposed revised jumma.
29—Notices the increase of assets by the addition of resumed maafee land.
30—Ditto the increase of liability from Police charges and Road fund.
31—States the rent rates.
32—Ditto the revenue rates.
33—Remarks on the latter.
34—Notices the settlement which was made without any case of recusance, and the single instance of a farm under Section 4, Regulation II., 1826.
35—Ditto the arrangements made for village police.
36—Ditto the Kists.
37—Ditto the preparation of record of liability.
38—Do. the arrangement for the payment of putwarries.
39—Do. the services of my assistant Mr. Read.

40—Notices the muhals before settled under Regulation VII. of 1822.

41—The emendation of records of Khetbut mouzahs.

42—The adjustment of all outstanding balances.

43—Concluding remarks on the effects of the famine of 1245, F. S.

SETTLEMENT REPORT

OF

PERGUNNAHS PHUPPOOND, BEYLA, AND OOREYA.

To

R. N. C. HAMILTON, Esq.,

Commissioner of

THE 2ND OR AGRA DIVISION.

SIR,

Reports submission of settlement papers.

1*st*. The records of revised settlement of the 4th* pergunnahs of zillah Etawah which were assessed by me in the cold season of 1839-40 have been already submitted to you. I have now the honor to forward those for the 3 remaining pergunnahs—Phuppoond, Beyla, and Ooreya, settled in the past season, and which complete the district.

* Luckna.
Duhly Jakhun.,
Etawah.
Burpoorah.

Position of these pergunnahs and recent annexation to the Etawah zillah.

2*nd*. These 3 pergunnahs form the eastern division of the Etawah district, the 2 first were formerly annexed to the Beyla subcollectorate, the head quarters of which were at Phuppoond, where the Cutcherry Bungalow is still standing. The third, Ooreya, was transferred from zillah Cawnpore to which it had always appertained. The interval of field operations, afforded by the hot weather of 1840, was well employed in testing and correcting the very faulty returns of measurement received from the Revenue Surveyor.

The purtaul of their measurements in the hot season.

Phuppoond and Beyla will be first noticed together, and lastly Ooreya.

3*rd*. I shall first proceed to notice Phuppoond and Beyla conjointly, leaving Ooreya to be separately described. The 2 former pergunnahs are so bound together, by being each formed, in a great measure, of villages of the talooqua Sehor, that they could not, without confusion, be treated separately. They also greatly assimilate to each other in soil, crop, and irrigation, and in the general rate of assessment.

The boundaries of Bhuppoond and Beyla.

4th. Pergunnahs Phuppoond and Beyla are adjacent. The former is bounded, westward by Luckna; south by Ooreya; east by Mungulpwar and Russoolabad of Cawnpoor; and north by Beyla. Pergunnah Beyla is bounded, west by Luckna; north by Thuttea Tirwa, &c., pergunnahs of Furruckabad; east by Russoolabad, zillah Cawnpoor; and south Phuppoond. The former contains 230 khalisa mouzahs and one maafee village, Luchnumpoor, which have been formed into 166 muhals. Beyla comprizes 238 mouzahs forming 202 muhals.

No. of mouzahs and muhals.

Area.

5th. The following is a statement of their respective areas.

AREA IN ACRES.

Pergunnah.	Total.	Minhay, Barren, Maafee &c.,	*Malgoozaree.*				
			Cultivated.	Newly abandoned.	Total of the two.	Culturable waste.	Total.
Phuppoond,	131721	52937	60010	16264	76274	2510	78784
Beyla, ...	165468	75389	67860	16800	84660	5419	90079

Soil and general features.

In fertility of soil, and description of crop, these two pergunnahs are superior to the rest of the district. In Phuppoond, with exception of the tract lying along the Seyngur nuddee, its southern boundary, which is generally light and ill-irrigated, the land is of a rich, firm quality, with abundant means of irrigation from kucha wells. A good supply of water is usually obtained at depths varying from 50 cubits on the southern side to 25 on the northern boundary. The same description of soil pervades Beyla in which the lighter lands are even rarer than in Phuppoond. Water is still nearer the surface varying from 40 to 12 cubits. The per centage of irrigation is, in Phuppoond 51, and in Beyla 48, according to the purtaul returns. This is below the average of some of the other pergunnahs, which I attribute to the fact of greater care and more efficient checks upon exaggeration having been adopted in the examination of the returns of these. The capabilities of irrigation are certainly not equalled, much less exceeded, by any

Irrigation.

other pergunnah. In both, there are large plains of bare oossur land, and much jhabur or flooded land, especially in Beyla.

Jhabur or flooded land.

This jhabur has not been noticed, in other pergunnahs, but is so prevalent in these districts as to call for a distinct classification. It is applied to an inferior, hard description of land, which is usually flooded, in the rains, and remaining under water for some time admits of the culture of a coarse rice. If not flooded, it produces nothing, or at most a poor crop of the coarser rubbee grains, and the rice is often lost by the water drying before it ripens. Some inferiority of soil marks the course of the Rinde Nuddee in Beyla.

Crops.

6th. The following statement exhibits the proportion per cent of the pruducts most generally cultivated

Pergunnah.	*Rubee.*						*Kureef.*					
	Wheat.	Barley.	Behjur and * + Goojey.	Gram.	Tobacco, Opium, &c.	Pulse.	Cotton.	Sugar.	Indigo.	Rice.	Jowar.	Bajra.	Mote.
Phuppoond,..	9	10	10	13	1	1	16	5	1	1	25	7	1
Beyla, ...	12	12	8	14	1	0	11	6	0	2	26	6	2

* *Behjur*, barley and gram mixed.

† *Goojey*, wheat and barley mixed.

in which the prevalence of the crops requiring a strong soil and irrigation over bajra and pulse, the growth of lighter and unirrigated lands is sufficiently apparent.

Streams.

Rinde.

Ahneyea.

Paorra Nulla.

Pandwa.

7th. Several minor streams traverse these pergunnahs. The chief one, the Rinde, enters at the northern side of Beyla, and passing into Phuppoond, flows out on its eastern side into Cawnpore. It is joined, in its course, by the Paorra Nulla and Ahneyea, both of which enter Beyla from the west. There is a small stream called the Pandwa on the N. Eastern extremity of Beyla. All these streams dry up early in the cold weather, except the Rinde, which maintains its stagnant water until the hot season. They yield no benefit in their passage, but generally injure, by rendering unlevel the adjoining lands. The largest stream, the Seyngur, separates Phuppoond from Ooreya and attains a considerable size toward the further end of its course. The ravines, into which the adjacent country is cut up, are inferior only to those of the Jumna, greatly impairing the adjoining lands of either pergunnah, and impeding the means of communication by wheeled vehicles.

Seyngur.

Distinction of soil into classes.

8*th*. The same classification of soil, as I have elsewhere described, has been adopted in these pergunnahs, viz. into Barra, Munjha, Burreh and Abee, to which a fourth, Jhabur, has been added. The subjoined table exhibits the several proportions of each.

Table shewing the proportion per cent of each class of soil.

Pergunnah.	*Barra.*	*Munjha.*	*Burreh.*	*Abee.*	*Jhabur.*
Phuppoond,..	7	10	77	2	4
Beyla, ...	9	12	67	4	8

Distinction of villages into classes.

The villages of either pergunnah have further been distinguished into 3 classes, without reference to topographical position, and marked I., II. and III. in the statements 3.

Markets.

9*th*. There is little commerce carried on through Beyla and Phuppoond, nor any local manufactures that deserve notice. The chief market in the neighbourhood, is Ooreya; Phuppoond itself is the only town in that pergunnah, and has been fearfully depopulated by the famine. Its bazaar is small, the bulk of the inhabitants being Kayths and Mussulmans who support themselves by service. In Beyla, Kooderkote, Rooroo Gunge, Sehor and Beyla, each contain very limited bazaars.

Castes of the proprietary classes and ryuts.

10*th*. In Phuppoond, the proprietary classes are mainly, 1st, Kayths of Phuppoond, who are divided into two tribes, Oonaya and Sribostum. The former possessed many estates; among others, the talooqua Gumnamon and half Dowlutpoor, but have, with few exceptions, become ruined, and lost them. The latter still own many villages; the chief of the tribe, Bahader Sing, being proprietor of the talooqua Dehgaon. 2ndly. On the N. W. side, Rajpoots of the Bumnagore, and Chummurgore castes. 3rdly. East and North, in the villages which belonged to the talooqua of Jooa and Sehor, a mixed proprietary of Brahmins and Seyngur Rajpoots generally prevails. In Beyla, with exception of the talooqua, Beyla owned by Kuchwaha Rajpoots, and the villages about Kooderkote at the north-western extremity by Brahmins. The great mass of the proprietors of the soil are Seyngur Rajpoots. The head of this tribe is the Raja of Rooroo, and the families residing in Bhickra and Koorsee bear respectively the honorary titles of Roy and Rawut.

A few villages, at the south-eastern and about Yacoobpoor, are owned by Gehlate Rajpoots.

The following statement exhibits the prevailing castes into which the population is divided.

Castes.	Phuppoond.			Beyla.		
	Agricultural	Non-agricultural.	Total.	Agricultural	Non-agricultural.	Total.
Brahmins, ...	5,154	1,416	6,570	6,352	2,354	8,706
Rajpoots, ...	2,513	315	2,828	7,113	617	7,730
Mahajuns, ...	519	606	1,165	1,001	1,574	2,575
Kayths, ...	431	975	1,406	395	565	960
Kachees, ...	1,155	443	1,598	3,066	1,029	4,095
Chummars, ...	1,548	2,186	2,734	2,713	3,274	5,987
Hujjams.	416	526	942	506	1,046	1,552
Lohars, ...	303	238	541	254	390	644
Telees, ...	407	378	785	428	596	1,024
Lodhees, ...	1,653	606	2,259	2,530	809	3,339
Aheers, ...	2,074	558	2,632	3,753	836	4,589
Guddureas, ...	1,151	274	1,425	1,124	426	1,550
Bunnias, ...	437	1,644	1,481	351	1,773	2,124
Kuhars, ...	415	315	730	989	1,060	2,049
Moosulmen, ...	177	1,637	1,814	362	617	979
Burhies, ...	221	279	500	466	512	978
Koomars, ...	209	208	417	525	756	1,281
Dhoonuahs, ...	88	290	378	102	537	639
Bhaats, ...	152	107	259	262	273	535
Fuckeers, ...	54	342	396	58	214	272
Sonars, ...	70	370	440	185	610	795
Korees, ...	150	1,168	1,318	126	1,071	1,197
Dhannoohs, ...	295	641	936	291	994	1,285
Miscellaneous, ...	709	1,745	2,454	793	2,022	2,815
Total, ...	20,502	16,973	37,475	33,745	23,955	57,700

The people of these pergunnahs bear rather a bad character in matters of Police. Dacoities, especially in years of scarcity, used to be very prevalent. These offences, are, however, mostly confined to the lower castes, though no doubt connived at by the land-holders. Under a reduced pressure of revenue, it is to be hoped they will be less frequent.

Census.

11*th*. The population of Phuppoond was found, by a census made in 1838-39, to amount to 37,475 souls; which, to an area of 206 square miles, gives a rate

of 182 persons to the square mile.* In Beyla, the population being 57,700, and the area 259 square miles, the rate per square mile is 223. It is probably below the real average.

Tenures.

12*th*. The tenures of land are mostly zemindarry. Bhyacharee and putteedarry scarcely existing. But in consequence of the great extension of the talooqdarry system, I found them generally in a very unsatisfactory and uncertain state. In the large talooquas, Rooroo and Sehor, and the minor ones of Jooa and Dowlutpoor, of which the Talooqdar's title had been acquired, by the state, the adjustment of the tenures added much to the labour of settlement. Regarding the first Rooroo, my sentiments and the result of my enquiries have already been laid before you, in my letter, No. 339, dated the 9th December last, and statement accompanying; and in conformity with the orders of the Board, No. 41, dated the 9th February last, communicated with yours, No. 70, of date the 25th idem.

In talooquas, Rooroo and Sehor.

Arrangements for the farmer.

The village communities have been admitted to engage as proprietors for 31 mouzahs of the talooqua, and the remaining 30, which have been declared the property of the Rooroo Raj, have been leased in Farm for a period of 15 years, subject to a talooqdarry allowance, amounting to Rs. 4,249, for the benefit of the Rajah of Roorōo. Vide my letter, No. 123, dated the 17th August last.

Ditto for the villages of Sehor.

13*th*. The system pursued in adjusting the proprietary tenures in the talooquas Sehor, Dowlutpoor, and Jooa, which were acquired by Government by purchase at auction sale for arrear of revenue, is the same as that prescribed for the villages of talooqua Lubooa in Mynpoorie and Duleepnugger, &c.; of this district; and was expressly authorized by the Board's orders, No. 37, dated the 5th February 1841, viz.—Parties establishing a title have been recognized proprietors, upon making payment of the proportionate share of the arrear of the talooqua. The remaining mouzahs to which no right has been admitted will, it is presumed, be brought to sale, and have been leased intermediately in farm for different periods according to their several conditions.

Recovery of the talooqdarry balance from the village occupants.

The recovery of the talooqdarry balance has been attended, especially in pergunnah Beyla, with the greatest difficulty; and formed a great obstacle to my progress. This has mainly arisen from the great impoverishment of the classes now restored to property, but also in Beyla from the prevalence of the Seyugur tribe, and the consequent absence of that rivalry and competion which exists between opposite castes. My letter, No. 91, dated the 24th June last, has already explain-

In Phuppoond. In Beyla, villages noticed against which there is much balance unpaid.

ed the system pursued for the realization of this demand. In Phuppoond, the whole amount has now been paid, with one exception, Badshapoor Chouk, which has been recovered by transfer for 20 years to a stranger. In Beyla, there are still heavy sums due from the villages noted in the margin*, which I have not been able to realize by transfer. The arrangement made in each case, is detailed in the miscellaneous remarks to the village statements.

* Subhud, Koorrea, Thoolpea, Dhoopcuray, Rutgaon, Singee, Seora, Jagoopoor, Goora.

Biswadarree settlements.

14*th*. After disposing of all the claims set up by the village occupants in talooquas Beyla and Dehgaon, 2 villages, Gylee and Siryanwan, were withdrawn from the former muhal and settled in biswadaree, subject to a talooqdarry allowance of Rs. 18 per cent; and from the latter, Dehgaon, 4 villages, Buheenon, Bunpoorapoor, Puprupoor and Roorwa, at a talooqdarry allowance of Rs. 15 per per cent, upon the gross assets. Vide my letter, No. 348, dated the 31st December last.

Former fiscal history.

15*th*. In looking back at the former fiscal history of these pergunnahs, the only manner of arriving at any satisfactory conclusion, is by reviewing separately the two distinct talooquas of Rooroo and Sehor; the smaller talooquas and miscellaneous villages, of either pergunnah, can be treated together. 1st. *Rooroo*. From the first to the last settlement of this talooqua, the assessment underwent considerable reduction. The first jumma, when it included 34¾ mouzahs, being Rs. 54,668, and the fourth and last, including 35¼ mouzahs, Rs. 50,777,—when not wilfully mismanaged, the assessment was paid with ease. The nikasse collections were ascertained, when under kham management, to exceed Rs. 72,000, proving the pressure of the revenue not to be severe. The lengthened litigation under which this talooqua changed hands, and finally was declared the property of the state, has formed the subject of so much previous correspondence, that it need not be here repeated. It was finally summarily settled in detail by the Collector in the beginning of 1246, F. S., at an aggregate jumma of Rs. 53,154. The assessment stood well, and most of the villages were found in fair condition. 2d. *Talooqua Sehor*. The assessment of the 1st and 2d settlements was Rs. 145,251 of 158 mouzahs, 15 biswas, which was raised by the 3d settlement to Rs. 159,251, and by the 4th, to Rs. 175,201. In 1238 and 1239, F. S., 8¼ mouzahs were withdrawn from the talooqua under the proceedings of Regulation VII. of 1822, bearing a jumma of Rs. 12,899, by which the jumma of the talooqua

Sehor.

was reduced to Rs. 162,301. It was finally brought to sale for an arrear of Rs. 55,991, on account of 1245, F. S., and purchased by Government for 10 rupees. While there is no doubt that the succeeding enhancements of revenue reduced the average profits of the zemindar below what is now regarded to be their fair amount, viz. one third; yet, on the other hand, it is clear that the profit enjoyed by Chundun Sing was very large. His ultimate ruin is attributable, partly to his having divided his large estate among connections, who enjoyed a large share of the profits, and failed him in the hour of need—and partly to his having by his own profuse expenditure—by the large increase suddenly demanded from him at the 4th settlement—and loss sustained in the bad seasons of 1241, F. S., and later years, become so inextricably involved, as to compel him to forestal the rents of the coming year, to make good the revenue of the past. It is but justice to him, however, to state that his revenue was usually paid with great punctuality, and that, though his collections from the talooqua were very large, they were managed with consummate skill, so that he was generally reverenced and respected by all, but his own tribe, who never could forgive his sudden rise to power and authority over them. From the best information that I could obtain, his family is now left in poor circumstances. The villages of the talooqua were summarily assessed by the Collector late in 1246, F. S., at a russudee jumma, aggregating in 1248, F. S., rupees 1,83,525. Several villages remained kham from the want of a farming offer. Many of them broke down in 1247, in which year the balance was very heavy; and the more serious consequences that would have resulted from the enhanced demand, on account of 1248, F. S., were averted by the revision of settlement. But the chief over-assessment lay in the detached villages of Phuppoond, especially those settled under Regulation VII. 1822, viz. 26* in Phuppoond and 4† in Beyla. The extraordinary reductions in assessment which have been necessary in many of these will not fail to be observed.

*	Bhonuckpoor,	1	Jusuwanpoor,	15	
	Khoupoor, ..	,,	Khoeyla,....	,,	
	Kootubpoor,	,,	Kurheyee, ..	,,	
	Jeyubpoor, ..	,,	Gopalpoor,..	,,	
	Mudhoopapoor,	5	Saleypoor, ..	,,	
	Bheanpoor, ..	,,	Ph. Bhowany,	20	
	Kunnowtee,..	,,	Guddunpoor,	,,	
	Muoneyee, ..	,,	Doarkapoor,	,,	
	Luckyamow,	,,	Muharajpoor,	,,	
	Dhunpoor, ..	10	Khuzzeepoor,	,,	
	Moondee,....	,,	Goojreepoor,	,,	
	Sha Alumpoor,	,,	Nugra (10bs.)		
	Doondahon,..	,,	Turf Ruttan-		
	Bissaikpoor, .	,,	tal, ...	26	
†	Hurchundpoor,	1	Duddoo Suraz,	0	
	Julalpoor, ..	0	Burkussy,....	4	

Exhibits statements of comparative assessments and of demands, receipts and balances of 3 pergunnahs united.

16*th*. The subjoined statements shew the 1st, the comparative results of the succeeding settlements of both pergunnahs united, (a proportionate deduction being made for Chupta, a

village of Sehor transferred to Ooreya) and the second, the demand, collections, and balance for the past 20 years.

Settlement.	Average jumma.	1st Settlement.		2nd Sett.		3rd Sett.		4th Sett.		5th Sett.	
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1st Settlement from 1210 to '12,	412814	0	0	0	0	0	0	0	0	0	0
2nd ditto from 1213 to '15, ...	398089	0	14725	0	0	0	0	0	0	0	0
3rd ditto from 1216 to '19, ...	435682	22868	0	37593	0	0	0	0	0	0	0
4th ditto from 1220 to '24, ...	446587	33773	0	48498	0	10905	0	0	0	0	0
5th ditto from 1225 to '29, ...	447802	34988	0	49713	0	12120	0	1215	0	0	0
Present jumma,	452339	39525	0	54250	0	16657	0	5752	0	4537	0

Statement of demand, collection, and balance for the last 20 years ending with 1246, F. S., of the 2 pergunnahs Beyla and Phuppoond together, exclusive of Chupta trasferred to Ooreya.

Year.	Demand.	Collections.	Balance.
1228	443,174	443,174	,,
1229	439,557	439,557	,,
1230	446,008	446,008	,,
1231	446,143	446,143	,,
1232	446,370	446,370	,,
1233	449,069	449,069	,,
1234	449,651	449,651	,,
1235	451,621	451,621	,,
1236	451,621	451,621	,,
1237	451,975	451,975	,,
1238	452,264	452,264	,,
1239	453,672	453,672	,,
1240	453,672	453,672	,,
1241	451,980	451,980	,,
1242	452,240	452,240	,,
1243	452,340	452,340	,,
1244	452,340	387,534	64,806
1245	452,340	132,067	320,273
1246	452,340	346,981	105,359
1247	452,340	387,703	64,637
Average.	450,036	422,282	27,754

Notices their condition when brought under settlement.

17*th*. The condition of both pergunnahs, with exception of the villages of talooquas Rooroo and Dehgaon, (the flourishing state of which latter reflects great credit on the zemindar,) was, when they came under settlement, highly deplorable. The people were depressed and impoverished in the extreme, the villages generally in a lamentable state of desertion, and one-fifth of the cultivated area abandoned. This state of things is sufficiently accounted for in the detached villages, by the excessive rate of assessment, and the overwhelming severity of the famine. But the pressure of the revenue throughout talooqua Sehor, having been less severe, it is necessary to explain: 1st. That, under the talooqdar's management, the agriculturists lived from hand to mouth, depending every year upon the tuccavee advances made by himself or his under farmers. 2ndly. That in the famine year, in which the talooqua was brought to the hammer, and those immediately preceding it, his own necessities, as well as the prospect of early deprivation, induced Chundun Sing to press his collections to the utmost; and, lastly, while the settlement of the Government demand on account of the succeeding year, 1246, was delayed until the season for cultivation was nearly gone, by the assessment imposed by the Collector was not sufficiently moderate. A comparison, indeed, of the summary assessment for 1248, F. S., with the former jumma, shews an increase of no less than 21,224 rupees.

Rate per area of former jumma.

18*th*. The former jumma of pergunnahs Phuppoond and Beyla, as now remodelled, may be stated at Rs. 220,415 and Rs. 231,924 respectively; giving an average rate on malgoozarry area of Rs. 2 12 9 on the former, and Rs. 2 9 3 on the latter. The proposed assessment, decrease of revenue, russudee reduction for the first year, and average malgoozarry area rate are exhibited in the annexed statement.

Rate of proposed jumma.

Pergunnah.	*Jumma of each year.*					Reduction on the 1st year's jumma.	Reduction on the kamil assessment.	Rate on malgoozarree area.
	1249.	1250.	1251.	1252.	1253.			
Phuppoond.	173,816	182,785	187,881	189,708	189,768	46,599	30,647	2 6 6
Beylah.	184,652	205,473	210,605	211,578	211,610	47,582	20,544	2 5 7

A more detailed comparison is afforded by the following statement.

Division.	Former jumma.	Kamil revised jumma.	Increase	Decrease.
Talooqua Sehor exclusive of the villages transferred to Ooreya, ...	159,522	145,000	,,	14,522
Rooroo,.....	50,777	48,291	,,	2,486
Remaining villages of Beyla and Phuppoond,.....	242,040	208,087	,,	33,953
Total.....	452,339	401,378	,,	50,961

Increase of assets by resumed maafee.

19*th*. It must be observed that the increase of assets obtained by the resumption of maafee is small, amounting in Phuppoond to 238 acres of registered, and 2,600 acres of unregistered maafee, estimated to yield a revenue of Rs. 7,401; and, in Beyla, to 40 acres of registered, and 3,187 acres of unregistered lakhiraje, of which the estimated revenue is Rs. 7,579: total of the two, rupees 14,980. The maafee land of either description, released by the settlement proceedings, is as follows:—

Maafee lands released by settlement proceedings.

Pergunnah.	Land released in Acres.		
	Registered maafee not exceeding 10 beegahs.	Unregistered maafee released to village servants	Total.
Phuppoond.	216	4,139	4,355
Beyla.	44	5,067	5,111

Increased liability of Chowkeedarry and Road Fund.

On the other hand, the increased liabilities from road fund and chowkeedarry are heavy. The former, in Phuppoond, amounts to Rs. 1,883, and, in Beyla, to Rs. 2,101. The chowkedarry money payments, and rent of land assignments are, in Phuppoond, Rs. 8,891; and in Beyla, Rs. 7,204: total Rs. 16,095, of which two thirds or Rs. 10,730 must be considered as a new impost, making, with the road fund, a total of Rs. 14,714, being Rs. 3½ per cent upon the total revised assessment.

Rent rates.

20*th*. The same rent rates, with the exception of Jhabur, on which the Phuppoond rates are a little higher, were assumed for each class of villages of both pergunnahs, and are the following:—

Class.	*Barra.*		*Munjha.*		*Burreh.*		*Lately abandoned.*		*Abee.*	*Jhabur.*
	Irrigated.	Unirrigd.	Irrigated.	Unirrigd.	Irrigated.	Unirrigd.	Irrigated.	Unirrigd.		
Phuppoond. Beyla. 1st Class,	9 0	6 0	6 6	4 8	4 8	3 0	3 6	2 4	3 15	2 10 2 7
Phuppoond. Beyla. 2d Class,	5 4	3 8	3 10	2 8	2 10	1 12	2 0	1 5	2 5	1 6 1 4
Phuppoond. Beyla. 3d Class,	4 8	3 0	3 2	2 2	2 2	1 6	1 10	1 1	2 0	1 0 0 14

From which the revenue rates were reduced, by the usual subtraction of rupees 33⅓ per cent as in the annexed table.

Class.	*Barra.*		*Munjha.*		*Burreh.*		*Lately abandoned.*		*Abee.*	*Jhabur.*
	Irrigated.	Unirrigd.	Irrigated.	Unirrigd.	Irrigated.	Unirrigd.	Irrigated.	Unirrigd.		
Phuppoond. Beyla. 1st Class,...	6 0	4 0	4 4	3 0	3 0	2 0	2 4	1 8	2 10	1 12 1 10
Phuppoond. Beyla. 2d Class, ..	5 4	3 8	3 10	2 8	2 10	1 12	2 0	1 5	2 5	1 6 1 4
Phuppoond. Beyla. 3d Class, ...	4 8	3 0	3 2	2 2	2 2	1 6	1 10	1 1	2 0	1 0 0 14

In biswadarry settlements where the talooqdarry allowance has been fixed at Rs. 18 per cent, the deduction from the rent rates is 43. When the former is 15 per cent, the deduction made is Rs. 40.

Settlement.

21*st*. The settlement of Phuppoond came off on the 11th and 12th of November, and that of Beyla on the 30th of December, and the jummas were generally accepted with readiness. Some time elapsed before they were finally completed, owing to the delay in the realization of

Farming settlemts. for recusancy for mismanagement.

* Toorkeepoor.

† Jugjuwunpoor.

the proportionate talooqdarry area and outstanding balances; and in several instances, I found reason to modify the assessment first fixed. In Phuppoond, one mouzah* has been farmed for recusancy, and one† under the provisions of Section 4, Regulation II. of 1826.

Furnishes statement of kists.

22*nd*. The following table exhibits the kists into which the revenue has been divided.

Pergunnah.	Rubbee.			Khureef.		
	1*st* *May.*	1*st* *June.*	*Total.*	15*th* *Novr.*	15*th* *Decr.*	*Total.*
	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.
Phuppoond, ..	4 0	3 11½	7 11½	4 0½	4 0	8 0½
Beyla, ...	4 0	4 0	8 0	4 0	4 0	8 0
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Phuppoond,	47,420	46,969	94,389	47,905	47,464	95,379
Beyla,	52,903	52,902	105,805	52,903	52902	105,805

Khetbut tenure.

23*rd*. The Khetbut tenure is of very frequent occurrence in these pergunnahs, having been found to exist in 50 mouzahs of Phuppoond and 70 of Beyla.

Proceeds to notice pergunnah Ooreya,

Boundaries.

Area.

24*th*. I proceed to notice the pergunnah Ooreya, and first its boundaries, which are, westward the Seyngur nuddee which divides it from Phuppoond, and part pergunnahs Mungulpoor and Secundra; Bidaspoor of zillah Cawnpore. Its area is as follows:—

Area in Acres.

Total Area.	Minhay Barren.	*Malgoozaree.*				
		Cultivated.	Newly abandoned.	Total of the two.	Culturable waste.	Total.
1,49,555	50,975	83,729	12,184	95,913	2,667	98,580

No.	Uslee Mouzah.
1	Meyee.
2	Seholee.
3	Qusba Bapurpoor.
4	Beejulpoor.
5	Atsoo.
6	Bowayn.
,,	Ditto.
7	Dhunoopoor.
8	Keshcepoor.
9	Meynh.
10	Mulgowan.
11	Ayana.
,,	Ditto.
12	Bullouwar.
13	Soorjunpoor.
14	Doorbaspoor Kalun.
15	Sulcyea.
16	Sheykoopoor.
17	Amroota.
,,	Ditto.
,,	Ditto.
18	Ajunpoor.
19	Bumourpoor.
20	Bhunseyn.
21	Purheya.
22	Punhur.
23	Churolee.
24	Rampoor.
,,	Ditto.
25	Rooroua.
26	Sahubda.
27	Buhadurpoor.
28	Mahoolee.
,,	Ditto.
29	Kodilpoor.
30	Muhalulpoor.
31	Moonsookpoor.
32	Nugra.
,,	Ditto.
33	Kookooatra.
34	Bhukeypoor.
35	Qusba Shuzoonpoor.

No.	Dakhilee Mouzah.
1	Nuzra Nazimpoor.
2	Kubrolee.
3	Chuk Khaloon.
4	Eckjhurra.
5	Moyumuddunpoor.
6	Khanpoor.
7	Purroa.
8	Gureebdostpoor.
9	Ayma Kasheepoor.
10	Rungoon.
11	Dasehpoor.
12	Ismaelpoor.
13	Futehpoor.
14	Jeejulpoor.
15	Bijoolee.
16	Doorbespoor Khoord.
17	Daoodpoor.
18	Zenepoor.
19	Paykpore.
20	Gungrolee.
21	Nureepoor.
22	Peepree.
23	Jarrua.
24	Adreyea.
25	Hoshumpore.
26	Heesapoor.
27	Newada.
28	Khodapoor.
29	Mohumudpoor.
30	Chundpooor.
31	Aditpoor.
32	Angooteea.
33	Bijoolee.
34	Jogee Julalpoor.
35	Shoumpoor.
36	Aslapoor.
37	Puttee Muhanund.
38	Nuda Kheyra.
39	Humalpoor.
40	Koomreyea.
41	Shuzadpoor.
42	Abadee Shuzoonpoor.

It contains one maafee mouzah, Burreypoor, released by decrees of the Judges of Cawnpoor, and 284 khalion mouzahs which have been formed into 170 muhals. Besides this number, many minute dakhilee mouzahs were, during the progress of the boundary demarcation, separately marked off, and were in consequence separately surveyed and mapped. They are enumerated in the margin,* and as their distinct assessment would only have increased the labor and detail of settlement, and added to the volume of papers without any corresponding benefit, I have again included them in the parent mouzahs, and treated the whole as one. A remark has, in every case, been appended to the village survey map, to prevent error.

Soil and general features.

25*th*. In soil and general features, this pergunnah strongly resembles the ghar of Lucknа. The land is productive, but generally light. It is of very inferior quality throughout the whole kurka or Jumna tract, on the one side; while a marked inferiority, though neither so great, or so general, pervades the villages situate on the opposite boundary bordering on the Seyngur. The best soil occupies the centre of the pergunnah, though sometimes found upon the Seyngur. There are no streams; very little oossur land, and a small proportion of the Jumna teer or kuchar. Irrigation is very limited, being only 18 per cent, and,

having been carefully examined, may be depended upon. The villages in the centre, and along the northern side, are best supplied with irrigation. In the kurka, the water is very scarce, and at a great depth from the surface. The deficiency of this invaluable element is the main bar to the prosperity of Ooreya.

Products.

26*th*. The following table exhibits the per centage proportion of each description of crop. The sugar-cane grown in the villages on the western side, which is denominated Nukulputtee, (the centre being termed Shigoonpoor, and the eastern end Ooreya Khanpoor,) is noted for its superior saccharine qualities; but, generally, the inferior products prevail.

Rubee.					*Khurreef.*					
Wheat.	Barley.	Behjur.	Gram.	Total.	Sugar.	Cotton.	Jowar.	Bajru.	Mote and Pulse.	Total.
3	3	18	21	45	1	14	16	22	2	55

Distinction of pergunnah into classes.

27*th*. The marked inferiority of the kurka villages compelled me to separate the tract, so named, from the rest of the pergunnah, which is denominated Batun. In each division, the villages have been distinguished into two classes, without reference to position, making in all four classes. In the statement 3, the degree of this Batun mouzah is indicated by the numbers 1 and 2, while the kurka villages are further marked with a K. The

Of soil into classes.

soil is classified into barra, munjha, burreh and abee; and in the kurka, also into kucha and teer.

Markets.

28*th*. The only market of any size in the pergunnah, is the town of Ooreya. There are small markets also at Surroy Anuntroun, and Ojeetmull.

Manufactures. Traffic.

No peculiar local manufactures demand notice. There is much traffic carried on along the high road from Cawnpore and Secundra to Etawah, which passes through the length of this pergunnah.

Proprietary castes.

29*th*. The chief proprietary caste in Ooreya is that of Brahmins, of which there are two principal tribes, the Muha and Sunghin, distinguished by the appellation of Chowdries. The former hold many villages in Nukulputty and Shuzoonpoor, and the latter in Ooreya Khanpoor.

Prevailing castes of the entire population.

There are many Rajpoots, especially of the Seyngur tribe along the Jumna. The greater portion of the tract adjacent to that river is, however, owned by the Rajah of Bhurreyh in pergunnah Jánibrast, who is a Seyngur. The subjoined statement of the prevailing castes of the population has been prepared from a census made in 1838-1839.

Castes.	*Number of Inhabitants.*		*Total.*
	Agricultural.	*Non-Agricultural.*	
Brahmins, ...	6336	2355	8691
Rajpoots, ...	3995	556	4551
Kayths, ...	435	261	696
Mahajuns, ...	793	1703	2496
Mussulmen, ...	314	1154	1468
Aheers, ...	1241	621	1862
Lodhees, ...	1133	313	1446
Hujjams, ...	731	641	1372
Gudureeas, ...	641	306	947
Koomars, ...	209	263	472
Lohars, ...	166	250	416
Burhies, ...	194	324	518
Tehlees, ...	174	368	542
Korees, ...	71	845	916
Kuhars, ...	686	393	1079
Fakeers, ...	193	562	755
Dhánooks, ...	194	504	698
Chummars, ...	1439	2140	3579
Kachees, ...	1093	366	1459
Miscellaneous, ...	973	1624	2597
Total, ...	21,011	15,549	26,560

General rate per square mile.

The area of the pergunnah being 234 square miles, there results a rate of 156 persons to the square mile.

Tenures.
Zemindaree.
Bhyachara.
Puttoodaree.

30*th*. The zemindaree tenure prevails throughout Ooreya, with few Bhyachara Puttedaree exceptions; and they were generally

found in a more healthy and natural state than in other pergunnahs, which has rendered little interference necessary.

Their more natural and healthy condition.

Indeed the main labour in preparing the detailed papers, has been the deciding on the very numerous putteedarree claims that were brought forward. The only talobqua is that, now termed Ayana, belonging to the Bhurreyh Raja. One village* has, by the present proceedings, been withdrawn from the Raja's management, and settled in biswadarree with the occupants, subject to a talooqdaree allowance of Rupees 18 per cent, on the gross assets. For the rest, the Raja has been admitted to engage as zemindar. In several of these, there exist proprietary Seyngur communities, but as they laid no claim to property, they have merely been recorded as cultivators. The 6 villages noted in the margin, and held in zemindarree by Raja Muheeput Sah of Jugumunpoor in the adjoining Jalown territory, deserve notice. These were first settled in zemindarree with the village occupants, at whose request, attested before the Collector, a mutation of names took place at the second settlement in favour of the Rajah, who has since held. Several of these original proprietors now reclaimed their villages, assigning various reasons for their former resignation of property, but their claims have been rejected. It must, though, be observed, that the villages are greatly neglected by the Rajah, who latterly has been a constant defaulter: and it is highly desirable to get rid of his title, by sale, in case of future default. The only mouzahs belonging to Government are Chupta and Poorwa Dohree acquired at the general auction sale of the Sehor talooqua, which have been restored to the village occupants on payment of proportionate talooqdaree balance; and Ghazeepoor separately purchased on account of Government, which, under the Board's orders, has been leased in farm for 5 years and reserved for future sale.

* Kowardeypoor.

* 1 Johuka.
2 Burdolee.
3 Tezturpoor kulm.
4 Bhurtola.
5 Goonj.
6 Moreyna.

Villages the property of Government.

Fiscal history.

31*st*. Ooreya, until the recent remodelling of the Etawah and adjoining districts, always was attached to the Cawnpoor zillah. Its fiscal history will be best exhibited by the following comparative table of assessments, and statement of demand, collections, and balance for the last 20 years.

Settlement.	Average Jumma.	1st Sett.		2nd Sett.		3rd Sett.		4th Sett.	
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1st Settlement.	204523	0	0	6	0	0	0	0	0
2d Settlement.	202461	0	2062	0	0	0	0	0	0
3d Settlement.	208307	3784	0	5846	0	0	0	0	0
4th Settlement.	208220	3697	0	5759	0	0	87	0	0
5th Ditto extended to present term.	208695	4172	0	6234	0	388	0	475	0

Statement of Demand, Collection, and Balance.

Year.	Demand.	Collection.	Balance.
1228	202,441	202,191	250
1229	202,441	201,935	506
1230	202,441	202,191	250
1231	202,441	201,926	515
1232	202,441	201,945	496
1233	202,441	201,962	479
1234	202,441	202,191	250
1235	202,441	202,191	250
1236	202,441	202,191	250
1237	202,441	202,191	250
1238	202,441	202,191	250
1239	208,120	207,870	250
1240	207,970	207,770	200
1241	207,970	207,770	200
1242	207,970	207,770	200
1243	208,695	208,695	,,
1244	208,695	207,566	1,129
1245	208,695	65,127	143,568
1246	208,695	181,922	26,773
1247	208,695	194,800	13,895
Average.	205,153	195,670	9,483

Its condition is better than that of most other pergunnahs, so much so, indeed, as to give rise to an impression among many of the native Revenue Officers, that the assessment admitted of increase. Careful enquiry satisfied me of the error of such opinion. The villages of the Butun were generally found to be in fair condition, and the pressure of the revenue moderate; but, throughout the kurka and wherever means of irrigation were deficient, I found the villages so broken and the land-holders so impoverished, as to render permanent reduction necessary.

Former jumma.

32*nd*. The former jumma of the pergunnahs, (including the proportionate share of revenue of Chupta and Poorwa-Dohree,) and rate on malgoozarree area are exhibited in the following statement contrasted with the revised assessment. The russudee abatement on it for the first few years and general reduction on former jumma, with the malgoozarree area rate, are also indicated.

Former assessment.		Proposed Assessment.							
		Jumma of each year.							
Jumma.	Rate on malgoozaree area.	1249.	1250.	1251.	1252.	Kamil. 1253.	Rate on malgoozaree area.	Reduction on the 1st year of settlement.	Reduction on the kamil jumma.
208,695	2 1 5	184,343	190,750	193,381	194,223	194,253	1 15 6	24,352	14,442

Notices the increased assets from resumed maafee.

33*rd*. The increase of assets obtained by the resumption of maafee land, is the following: of registered maafee 529 acres, of unregistered ditto 3,470 acres, total 3,999 acres, the estimated revenue of which, by the average pergunnah rate, is Rs. 7,774. The following table exhibits the lakhiraje released by the present settlement proceedings:—

LAND RELEASED IN ACRES.

Registered tenures not exceeding 10 Beegahs each.	Unregistered tenures released to village servants.	Total.
50	3,291	3,341

On the other hand, the increase of liability from the new charges of road fund and police are not light, viz. Road fund Rs. 1,929, and money payments and rent of land assignments to police Rs. 8,290, of which about two-thirds or Rs. 5,527 may be viewed as a new imposition, which, with the road fund, makes a total additional charge of Rs. 7,456, being about Rs. 4 per cent on the revised jumma.

Increased liability from Chowkeedarry and Road Fund.

Rent & revenue rates.

34*th*. The following rent rates were assumed:—

Division.	Class.	*Burra.*		*Munjeh.*		*Burreh.*		*Lately abandoned.*		*Kuchar.*		*Teer.*	*Abee.*
		Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.		
Batun.	1st Class,	8 7	6 0	6 0	4 8	4 5	3 3	3 3	2 7	,,	,,	,,	3 15
	2nd Do.	6 12	5 4	5 4	3 12	3 12	2 10	2 10	1 14	,,	,,	,,	3 0
Kurka.	1st Do.	6 0	4 8	4 8	3 6	3 6	2 7	2 7	1 12 6	5 4	2 10	5 4	3 0
	2nd Do.	5 4	4 2	4 2	3 0	2 10	1 0	1 8	0 12	4 8	1 8	4 2	2 4

From which, less subtraction of Rupees 33-5-4 per cent, the subjoined revenue rates were deduced.

Division.	Class.	*Burra.*		*Munjeh.*		*Burreh.*		*Lately abandoned*		*Kuchar.*		*Teer.*	*Abee.*
		Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.		
Batun.	1st Class,	5 10	4 0	4 0	3 0	2 11	2 2	2 2	1 10	,,	,,	,,	2 10
	2nd Do.	4 8	3 8	3 8	2 8	2 8	1 12	1 12	1 4	,,	,,	,,	2 0
Kurka.	1st Do.	4 0	3 0	3 0	2 4	2 4	1 10	1 10	1 3	3 8	1 12	3 8	2 0
	2nd Do.	3 8	2 12	2 12	2 0	1 12	1 0	1 0	0 8	3 0	1 0	2 12	1 8

35*th*. The settlement of the pergunnah came off on the 26th January, with two refusals in the cases of Amnowta and Malikpoor. In the former, I saw grounds for further reduction, and the proprietors of the latter acceded to my terms. In no case, therefore, has it been necessary to farm a village for recusancy. The muhal, noted in the margin,* has been leased in farm under the provisions of Section 4, Regulation II. of 1826.

* Purkhotumpoor (10 biswas.)

36*th*. The distribution of the jumma into the rubbee and khureef kists is exhibited in the following table:—

Rubee.			Khureef.		
1*st May*.	1*st June*.	*Total*.	15*th Nov*.	15*th Dec*.	*Total*.
As. P.	As. P.	As. P.	As. P.	As. P.	As. P.
3 9	3 11	7 8	4 1	4 3	8 4
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
45,674	48,104	93,778	49,023	51,452	100,475

Khetbut tenures.

37*th*. The Khetbut tenures has been found to exist only in 29 mouzahs of Ooreya.

General remarks applicable to the pergunnah preparations of records.

38*th*. I proceed to some general remarks applicable to the 3 pergunnahs. The preparations of the records of administration and liability of Phuppoond and Ooreya, were very ably conducted by Mirza Cullub Hossein Khan, the Deputy Collector, whose very valuable assistance I have on several occasions already acknowledged. He also superintended the completion of the papers of Beyla, which were conducted by Newazist Alee. The same system, as has been described in reporting the former settlements, was pursued for securing the payment of a sufficient police, of which the details will be formed in the appropriate statement.

Chowkeydarry arrangements.

Outstanding balances.

39*th*. The disposal of the outstanding balances received my early and best attention, and has formed the subject of separate correspondence. Almost every item that was proposed to be realized, has now been recovered. I have annexed a memo. shewing how the arrears of each pergunnah have been disposed of.

Submits a general and comparative pergunahwar table of the result of the revised settlement upon the whole district.

40*th*. I shall now conclude with a few observations on the general result of the revised settlement of this district. The total loss of revenue, involved by the revision, amounts to Rs. 158,213. The average malgoozaree area rate upon the whole district being Rs. 2 1 11.

The annexed table exhibits the former and future statics of each pergunnah compared, in which a column has been introduced for the rate on cultivated land, including lately abandoned, being that by which I myself have been chiefly guided. I am least satisfied with my settlements of the pergunnahs Luckna and Duhly Jakhun, which were first done, and consequently in which the returns of area are the most imperfect; still, I think that they are sufficiently accurate to warrant any increase or decrease being made by a rate per cent, should any deviation from my terms of settlement be thought proper.

General remarks on the reduction of assessment which is regarded to be a fully one, and not likely to bear increase.

41*st*. The reduction in assessment is not, I am assured, more than necessary, which may be illustrated by the fact, that though anxious to make a moderate assessment in the first instance, I have often found reason to reduce the jummas which I first imposed, but have never desired to enhance them. I consider the district to be fully assessed, and that no increase can be looked for, unless, indeed, in the case of the total alteration of its capabilities by the introduction of canal irrigation. At the same time I can, with truth, affirm that I think the jumma of each pergunnah to be moderate, and such as should be realized without difficulty. It is not impossible that I may have erred in distributing the assessment in detail. If this is the case, it will not fail to shew itself, and after a few years experience, any errors of this nature, when fairly proved, should be brought to notice and rectified.

The future working of the settlement will greatly depend on the few next seasons proving favourable, and the care of the local officers.

42*nd*. Much of the future prosperity of the district and the working the revised assessment must, however, depend upon the few next seasons, and upon the care and attention of the local officers. The agriculturists, throughout Etawah, are still in a highly impoverished condition, and a moderate assessment will fail to restore them to prosperity without they are blessed with average good harvests. It is to be hoped that care will be bestowed in the proper selection of tehsildars, as there can be no doubt that this district has suffered greatly from the inefficiency and dishonesty of the individuals and tehsildars who formerly held those offices, and of whom not one has now been retained. An early revision of the tehsildarree establishment is also much required. On this subject it will be my duty separately to address you.

Notices the realization of the revised as-

43*rd*. By the last accounts received, the revised assessment for the past year, 1248 F.

Names of Pergunnahs.	Area in Acres.							Percentage of irrigation.	Former jumma.	Proposed jumma.	Increase.	Decrease.	Rate on former jumma per acre.				Rate of proposed jumma per acre.			
	Total.	Minhay.	Malgoozaree.										On total area.	On malgoozaree area.	On cultivation including lately abandoned.	On cultivation.	On total area.	On malgoozaree area.	On cultivation including lately abandoned.	On cultivation.
			Cultivated.	Lately abandoned.	Total of the two.	Culturable.	Grand total.													
Beyla,	165,468	75,389	67,860	16,803	84,660	5,419	90,079	48	232,154	211,610	„	20,544	1 7 10	2 9 3	2 11 11	3 6 9	1 4 6	2 5 7	2 8 0	3 1 11
Phuppoond,	131,721	52,937	60,010	16,264	76,274	2,510	78,784	51	220,415	189,768	„	34,647	1 10 9	2 12 9	2 14 3	3 10 9	1 7 1	2 6 6	2 7 10	3 2 7
Luckna,	229,382	97,602	100,041	27,433	127,474	4,306	131,780	5	318,536	293,373	„	25,163	1 6 3	2 6 8	2 8 0	3 2 11	1 4 7	2 3 7	2 4 10	2 14 11
Duhly Jakhun,	135,050	47,435	70,516	15,122	85,638	1,977	87,615	66	202,526	188,568	„	13,958	1 8 0	2 5 0	2 5 9	2 13 11	1 6 4	2 2 5	2 3 2	2 10 8
Etawah,	128,544	50,408	58,485	17,453	75,938	2,198	78,136	55	190,638	160,541	„	30,097	1 7 9	2 7 0	2 8 2	3 4 1	1 4 0	2 0 10	2 1 10	2 12 4
Ooreya,	149,555	50,975	83,729	12,184	95,913	2,667	98,580	18	208,695	194,353	„	14,442	1 6 3	2 1 10	2 2 10	2 7 11	1 4 9	1 15 6	2 0 5	2 5 1
Burpoora or Janibrast,	131,625	78,848	37,260	11,899	49,159	3,618	52,777	4	96,187	72,825	„	23,362	1 11 8	2 13 2	1 15 4	2 9 11	0 8 10	1 5 10	1 7 8	1 15 3
Total,	1,071,345	453,594	477,901	117,158	595,056	22,695	617,751	„	1,469,151	1,310,938	„	158,213	1 5 11	2 6 1	2 7 6	2 15 2	1 3 7	2 1 11	2 3 3	2 13 4

assessment of 1248, in every pergunnah, with trifling exception in Ooreya.

S., had been realized from every pergunnah, with trifling exception in Ooreya, in which measures of severity appear to be called for.

I have &c.,

(Signed) M. R. GUBBINS,
Settlement Officer.

Etäwah Sett. Office, Simlah, 19th September, 1841.

ABSTRACT.

1—Forwards records of settlement of the 3 unreported pergunnahs of zillah Etawah, Phuppoond, Beyla, and Ooreya.

2—Describes their position, notices their recent annexation to Etawah, and the purtaul examination.

3—States that Phuppoond and Beyla will first be noticed conjointly, and lastly Ooreya.

4—Describes their boundaries, number of mouzahs and muhals, and area.

5—Describes soil and general features—jhabur and flooded land, and irrigation.

6—Exhibits a statement shewing the proportion of each kind of crop per cent.

7—Notices the streams which traverse the pergunnah.

8—Ditto the distinction of soil and villages into classes.

9—Ditto the markets.

10—Ditto the prevailing castes of the proprietory classes and the ryuts and their character.

11—Notices the general census and rate of population to the square mile.

12—Notices the tenures, especially in talooquas Rooroo and Sehor, and the present arrangements for the former.

13—Notices the arrangements for the villages of talooqua Sehor, the recovery of the talooqdarree balance from the village occupants in Phuppoond, in Beyla—the balance in several villages of the latter pergunnah, and arrangement for the same.

14—Notices the biswadarry settlements made for villages formerly included in talooquas.

15—The former fiscal history—1st, of Rooroo—2nd, Sehor —3rd, of the miscellaneous villages.

16—Exhibits statements of comparative assessments and of demands, receipts, and balance of the 2 pergunnahs united.

17—Notices their conditions when brought under settlement.

18—States former jumma, rate on malgoozaree area, proposed jumma, russudee abatement thereon, reduction on former assessment, and rate on malgoozaree area.

19—Notices the increase of assets by resumed maafee—the amount of maafee land released by the present settlement proceedings and the increased liabilities from road fund and chokeydarree.

20—States the rent rates, and revenue rates of these pergunnahs which are the same, excepting of jhabur land.

21—Notices the settlement, and the single farming leases given for recusancy and under Section IV. Regulation II. of 1826.

22—Furnishes statements of kists.

ABSTRACT DISPOSITION OF ALL OUTSTANDING BALANCES, INCLUDING 1248, F. S., FOR THE PERGUNNAHS PHUPPOOND, BEYLA AND OOREYA, ZILLAH ETAWAH.

NAMES OF PERGUNNAHS.	Balances of years prior to 1248 as they stand at the date of submission of statements A. and B. of sale and transfer.	Collections up to the 31st July 1841.	Remaining balance on the 31st July, 1841.	Balance of 1248, F. S., up to the 15th August, 1841.	Total of the two foregoing columns.	IRRECOVERABLE. Nominal.	IRRECOVERABLE. Recommended for remission.	Referred for future realization.	IN TRAIN OF LIQUIDATION. By sale.	IN TRAIN OF LIQUIDATION. By transfer.	IN TRAIN OF LIQUIDATION. By distraint and in immediate train.	IN TRAIN OF LIQUIDATION. Total.
Phuppoond, ..	Made up to the 15th November, 1840. 57,696 9 6½	11,463 1 7½	46,233 7 11	52,496 5 11	98,729 13 10	1935	90,401 8 10	„	* 5,893 10	* 457 11	42	6,393 5
Beyla, ...	Made up to the 15th November, 1840. 120,260 7 0½	59,461 14 2	60,798 8 10½	47,560 14 3	108,359 7 11½	3051	79,952 10 7½	† 14,137	† 8,132 8 6	3,086 4	„	11,218 12 6
Ooreya, ...	Made up to the 15th January, 1841. 25,004 1 6	4,766 6 11	20,238 7 0	28,196 7 9	48,434 8 4	„	45,093 1 6	‡ 466 3	‡ 1,919 15	‡ 1,955 10	„	3,875 3 10

* PHUPPOOND.

801 14 6		Neamutpoor Bihary.
1,003 11 6		Kotupoor Bunarpoor.
4,088 0 0		Villages of talooqua Dowlutpoor.
5,893 10 0		
100 0 0	Poorwa Huma,	These items are in deposit.
149 9 0	Kurheye,	
208 2 0	Nuzra Ruttunlol,	
457 11 0		
42 0 0	Bhoorepoor,	Ditto.

† BEYLA.

12,817 0 0	Of talooqua Sehor.
1,320 0 0	Piprolee Sheo.
14,137 0 0	
1,761 8 6	Yacoobpoor.
6,371 0 0	Of talooqua Sehor.
8,132 8 6	
675 0 0	Jubhud.
637 0 0	Rutgaon.
77 0 0	Sinzee Seora.
270 4 0	Jagropoor.
1,159 0 0	Koorsee.
268 0 0	Goora.
3,086 4 0	

‡ OOREYA.

466 3 0	Ghazeepoor.
958 12 0	Eckorapoor.
411 3 0	Koomanpoor.
550 0 0	Beejulpoor.
1,919 15 0	
170 10 0	Ikbalpoor.
221 1 0	Kukayee.
143 14 6	Shapoor.
26 8 0	Sheykoopoor.
61 8 0	Lanraeda.
161 4 4	Bheecopoor.
123 7 0	Suhulpda.
47 0 0	Toorkeepoor.
1,955 4 10	

23—Notices the number of villages in which khetbut tenure was found to exist.

24—Proceeds to describe pergunnah Ooreya, its boundaries, area, number of mouzahs and muhals, the unnecessary distinction of dakhilee mouzahs introduced by the Revenue Surveyor, now rejected.

25—Ditto the soil and general features.

26—Ditto the per centage proportion of products.

27—Ditto the distinction of soils and villages into classes.

28—Ditto the markets, manufactures, and traffic.

29—Notices the proprietory and ryuttee castes, and furnishes a statement of them, and states the general rate of population per square acre.

30—Notices the tenures, zemindarree, bhyachariee—the more healthy and natural condition—the biswadarree settlement—the 6 villages of Rajah Muheeput Sah of Jugumunpoor, and the disposal of villages the property of Government.

31—Ditto the former fiscal history which is exhibited in statements, present condition.

32—Ditto former jumma and malgoozarree rate—proposed assessment and malgoozarree rate—russudee abatement and reduction on former jumma.

33—Notices the increased assets from resumed maafee—the released maafee and the increased liability from chokeydarree and road fund.

34—States rent and revenue rates.

35—Notices the settlement and the single instance of farm under Section IV. Regulation II. of 1826.

36—Furnishes statement of kists.

37—Notices the khetbut tenure how far found to prevail.

38—Ditto the general system and superintendance of preparation of the detailed papers of management and the police provision.

39—Notices the disposal of all outstanding balances.

40—Submits a general statement shewing the comparative pergumahwar results of the revised settlement on the whole district.

41—Remarks on the reduction of assessment and the little prospect of increase on the present assessment.

42—Ditto that the future working of the settlement will greatly depend upon the few next seasons, and attention on the part of local officers and tehseeldars.

43—Notices the realization of the revised assessment of 1248, F. S., in every pergunnah with trifling exception in Ooreya.

(Signed) M. R. GUBBINS,
Settlement Officer.

SPEECH

OF

MR. JOHN SULLIVAN

IN THE COURT OF PROPRIETORS

AT THE EAST INDIA HOUSE,

On the 21st December, 1842,

ON SUBMITTING THE FOLLOWING MOTION:

" That, in the opinion of this Court, the substitution to a greater " extent of the Agency of Natives of India for that of Europeans, " in the Civil Administration of their own Country, is a measure " which is equally called for by considerations of Justice, Economy, " and sound Policy. That it is desirable to give full effect to Sec. 87, " c. 85, of the 3rd and 4th William IVth, which enacts, ' That no ' Native of the said territories shall, by reason only of his religion, ' place of birth, descent, colour, or any of them, be disabled from ' holding any place, office, or employment, under the said Company,' and " that the Court of Directors be recommended, in furtherance of " that object, to instruct the Government of India to appoint Natives " to all Offices in the Civil Administration for which they may be " duly qualified."

London:

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18, CHARLES STREET, BERNERS STREET.

1843.

SPEECH OF MR. SULLIVAN.

SIR,—I TRUST it will not be thought for a moment that in mooting the question which I am about to submit the Court, I am acting under any mistrust of the kind wishes or good intentions of the Court of Directors to the natives of India, or that in what I am about to say, I have any intention of casting blame upon any individual, or any body of individuals, whatsoever. Nothing can be farther from my mind than such a thought. My sole object in agitating the question is, that it may be thoroughly understood. It appeared to me that extensive misapprehensions prevailed concerning it. I could think of no better means of removing these misapprehensions than a temperate and friendly discussion of the whole subject in this Court. I very much wish that any other channel had been open for the discussion, because I feel myself totally incompetent to do justice to it here; but I could find no other channel. Rather, therefore, than permit misapprehensions which appeared to me to be very prejudicial to the natives of India to continue, I determined to intrude myself on the notice of the Court. I do so with the greatest reluctance, and only under an imperative sense of duty. So entirely am I acting from my own counsel in this matter, and so totally disconnected am I from all party, that I really am not, at this moment, aware whether there is any person in the Court who will second the motion, with which I shall have the honor

to conclude. I may add, as a further apology for the intrusion, that my own bread depends upon India: it is impossible, therefore, that I can see anything in our system, which, in my judgment, has a tendency to alienate the affections of the people of India from this country, or to depreciate the value of my own property without making an effort to arrest the progress of the evil.

In the twenty months that have elapsed since I quitted India, that property has undergone an alarming depreciation: the transfer loan, which was at 18 per cent. premium, is now fallen to 7 per cent.—the 5 per cents. from 12 per cent. premium to 1 per cent. discount—the Tanjore loan from 9 per cent. to 20 per cent. discount—and if the Government of India should be obliged to raise fresh loans in aid of the India finances, it will undergo a still further depreciation. It may be said that this is only a temporary depreciation; that things have been much worse; and that they will certainly improve. This language may satisfy those who have only a small stake in the country; but I shall proceed to shew, why nothing short of a determination on the part of those who have the power to carry strict economy into every branch of the India administration, can or ought to satisfy those whose bread depends, as mine does, upon the revenues of that country. I shall do this, because economy is one of the grounds upon which I rest the motion which I shall have the honor to submit to the Court; I am bound, therefore, to shew, that the necessity for such economy is urgent.

I start then with the admitted fact, that there was a deficiency in the revenue of India, as compared with the charges in the official years 1840-41, of upwards of two millions sterling; and this, be it remembered, was the deficiency, after the appropriation in the five preceding years of upwards of eight millions towards the reduction of the India debt: so that when that debt shall have swelled to its original amount, towards which result progress is now gradually making, there will have to be added to that deficiency, the difference between the interest of the debt as it stood in 1840-41, and as it will probably stand when we come to wind up our accounts.

The question then is, how is this deficiency to be made up? At former periods of our Indian history, the answer would have been prompt—by revenue to be derived from fresh acquisitions of territory—by future conquests: but the great distinction between our present position, and our position at former periods, is this, that at the lowest ebb of our fortunes at former periods (and they sometimes have been very low indeed), there was always the prospect of a harvest before us; such a harvest, as if reaped, would amply suffice to extricate us from present difficulties, and furnish us with the means of carrying on future contests. I need not say, that this harvest was eventually reaped. The result of all our former wars was, that we either gained territory, or some equivalent political advantage—even the war with Burmah, the most disastrous of any in which we have been

engaged, with the exception of the present unhappy contest, did not altogether form an exception to that rule—for we wrested from the enemy two large and improveable provinces, we exacted from him a considerable sum of money, and we placed ourselves in such a position in his territory as will enable us to complete its conquest whenever he may provoke us to a fresh contest. But now all that has been spent, and all that remains to be spent, is dead loss: no one expects returns in any shape, either of territory, or money, or political advantage. The whole burthen therefore must be borne by the revenue of India, as it now is. What then is the state of that revenue? It may startle many gentlemen in this Court to be told, that the unaided revenue of India has hardly been sufficient, in any one of the last thirty years, to cover the charges upon it. From 1814 to 1834, the revenue of India was supported by the China monopoly: but notwithstanding this aid, there was only a surplus in four years* out of the twenty. In the five succeeding years a sum of no less than £11,241,540 was appropriated from the sale of the Company's commercial assets in support of the revenue, which, for the first four of them, converted the deficit into a surplus. In the last of this series of years, viz. 1839-40, there was again, however, a

Surplus.

* viz.: 1820-21——£135,898.
1821-22——£412,876.
1830-31——£110,199.
1833-34——£49,398.

deficit of £1,815,036; and this has since been swelled to a sum not far short of three millions. The China monopoly is gone, and the fund arising out of the sale of the commercial assets has been expended. Either, therefore, there must be such an increase in our present sources of revenue as will cover the existing deficiency, or that deficiency must be made good by reduction of charge. Is there then any reasonable prospect of increase? I will not trouble the Court with a recital of figures, which will be forgotten as soon as made; but I may appeal with confidence to the statements which I hold in my hand for proof, that our revenue is, in a great measure, a stationary revenue; and that it is so from the nature of the revenue, the principal source of it being the land, and the demand upon the land being over, the greatest portion of our territory fixed, incapable therefore of increase; and where it has not been fixed, whether from heavy assessments, bad seasons, or bad management, or these three causes combined—judging of the future from the past—there is but very faint hopes of any considerable increase from the land revenue. There is no gentleman in this Court, I am persuaded, who either hopes or expects for any increase from the next most important source of revenue, viz. the revenue from opium. There can be no doubt that the revenue from salt, and from customs, will increase as population and trade increases: but the increase can only be very gradual, and will certainly not amount to any thing like a sum

that will cover the present deficiency for many years to come.

It is then by a reduction of charge only that we can look for the means of extricating ourselves from our present financial embarrassments; and I have been told by high authority that we may confidently expect to reduce our military expenditure to the extent of a million sterling, whenever we are able to bring our present unhappy contest to a close. There can be no doubt of our ability to make a reduction to that amount, if we determine to reduce our military establishments to the scale at which they stood before the war; but this was a scale so low as to place the whole interests of the empire in jeopardy, so low that when a few years ago it was necessary to send a small body of troops to suppress an insurrection in Canara, the regiments were obliged to march without their ammunition, from the crippled state of the Commissariat department. But supposing it possible to make this reduction in our military expenditure, there will still remain more than a million of deficiency, and which can only be provided for by a reduction of charge in the civil department. This reduction may be made in one of two ways, either by reducing the allowances of present incumbents, or by such a change in the agency by which that department is managed as shall ensure a large future saving. Under all the circumstances of the India service, the proposal to make any considerable reduction in the allowances of present incumbents, would be one tending so nearly

to a breach of faith, that I, for one, sincerely hope it never may be made; but no such objection lies against a proposal for such a prospective change in the agency of the department as shall compel a more economical administration of it; and this at once leads me to those higher grounds of policy and justice upon which I venture to advocate such a change.

All our great India statesmen have concurred in opinion, that our empire in that country, never can rest upon a sure foundation until we give the educated and influential class such a stake, in their own country, as shall make it their positive interest to uphold our rule against all competition. The opinion upon this subject is so unanimous, and has at different times been so strongly expressed, that the only wonder is that it should never, up to this moment, have been systematically acted upon. Although, therefore, this is the first time, I believe, that the subject has been formally brought to the notice of this Court, it has been under agitation for half a century, and, fortunately for the Court, little remains for me but to adduce the opinions of the distinguished men to whom I have referred, in support of the motion, which I shall venture to submit for their consideration.

"The main evil of our system," says Sir Thomas Munro, "is the degraded state in which we hold "the natives. We exclude them from every situation "of trust and emolument; we confine them to the "lowest offices, with scarcely a bare subsistence; and "even these are left in their hands from necessity,

" because Europeans are utterly incapable of filling
" them: we treat them as an inferior race of beings.
" Men who, under a native Government, might have
" held the first dignities of the state, who, but for us,
" might have been Governors of Provinces, are re-
" garded as little better than menial servants, are
" often no better paid, and scarcely permitted to
" sit in our presence."

" It is not to be expected," says Sir John Malcolm,
" that we can ever completely succeed in establishing
" any cordial or social union with the natives of India.
" We are as foreigners, differing in manners, language,
" religion, and feelings, too much opposed to them to
" admit of our ever realizing such hopes; but our
" efforts should, nevertheless, be continually directed
" to the object of reconciling them to their condition.
" Nothing can tend so much to this as their employ-
" ment. The character of our Government debars us
" from intrusting them with military or political
" power, but this is the strongest of all reasons for
" bringing them forward in every manner that is
" unattended with danger."

Colonel Walker remarked :—" The most prominent
" feature in the civil Government of the Company is,
" the almost entire exclusion of native agency. The
" offices held by natives are only those of the lowest
" description, such as could not be the object of
" ambition to the European. To natives of rank
" and education no temptation is held out which
" can induce them to engage in the service of the
" Company. A very little consideration will be

" sufficient to shew that no circumstance tends more " strongly than this to impair the efficiency of our " Indian administration, and even to render its " duration precarious. The admission of natives to " offices of power and profit is the only mode by which " they can be effectually conciliated. It is vain to " expect that men will ever be satisfied with merely " having their property secured, while their paths " of honorable ambition are shut against them."

Mr. Elphinstone also observed:—" Under us, the " community is divided into two perfectly distinct " and dissimilar bodies, of which the one is torpid " and inactive, while all the sense and power is con- " centrated in the other. The first object, therefore, " is to break down the separation between these " classes, and raise the natives, by education and " public trust, to a level with their present rulers." " They are already very largely admitted into the " judicial department. It seems desirable gradually " to introduce them into offices of higher rank " and emolument, and, afterwards, of higher trust. " I should see no objection to a native member of a " board, and I should even wish to see one district " committed, experimentally, to a native Judge, and " another to a native Collector." I am well aware that these are hacknied opinions, but as they have produced no permanent impression, I take the liberty of reiterating them.

" There is one great question," observes Sir T. Munro, " to which we should look in all our ar-

" rangements. What is to be their final result on the
" character of the people? Is it to be raised, or is
" it to be lowered? Are we to be satisfied with
" merely securing our power, and protecting the
" inhabitants, leaving them to sink gradually in
" character lower than at present? Or are we to
" endeavour to raise their character, and to render
" them worthy of filling higher situations in the
" management of their country, and of devising plans
" for its improvement? It ought, undoubtedly, to
" be our aim to raise the minds of the natives; and
" to take care, that whenever our connection with
" India might cease, it did not appear that the only
" fruit of our dominion there had been to leave the
" people more abject, and less able to govern them-
" selves, than when we found them. Many different
" plans may be suggested for the improvement of
" their character, but none of them can be successful,
" unless it be first laid down, as a main principle of
" our policy, that the improvement must be made.
" This principle once established, we must trust to
" time and perseverance for realizing the object of it.
" We have had too little experience, and are too
" little acquainted with the natives, to be able to
" determine, without trial, what means would be
" most likely to facilitate their improvement. Various
" measures might be suggested which might all, pro-
" bably, be more or less useful; but no one appears
" to me so well calculated to ensure success, as that
" of endeavouring to give them a higher opinion of

" themselves, by placing more confidence in them,
" by employing them in important situations, and,
" perhaps, by rendering them eligible to almost every
" office under the Government. It is not necessary
" to define, at present, the exact limit to which their
" eligibility should be carried; but there seems to be
" no reason why they should be excluded from any
" office for which they were qualified, without danger
" to the preservation of our own ascendancy."

Now, Sir, there may have been men of equal political sagacity with Sir Thomas Munro in India, but there certainly never was one who united in his own person all the great qualities of a consummate statesman, with that intimate knowledge of the natives of India which he had gained from the peculiar nature of his service in that country for near half a century. The result of that knowledge was an opinion, which may be considered as authoritative, that there is no office in the civil administration of India from which a native should be excluded, as a native. What then is the present state of things? Why, that every office of emolument, every office of real responsibility, every office in which character and reputation is to be obtained, every such office in every department of the service is in the possession of Europeans. Let me prove this. Europeans exclusively hold the offices of

Judges of the Sudder Adawlut
Judges of Appeal and Circuit
Judges of Sessions

Judges of Zillahs
Registrars
Commissioners of Revenue and Circuit
Members of Boards and Revenue
Commissioners of Revenue
Principal Collectors
Collectors
Subordinate and Deputy Collectors
Assistant Collectors
Secretaries
Residents, &c.

Natives are employed at the three Presidencies as Principal Sudder Ameens, Sudder Ameens and Deputy Collectors, and Moonsiffs, upon salaries rising, in some few instances, as high as 700 Rupees a month, and falling to 100: all the rest of the many offices held by natives being merely of a ministerial character, analogous to those of clerks and copyists in this country.

Now a native upon 500 Rupees a month, is, to the full, as well off as a European upon 2000 Rupees, that is to say, one-fourth of the salary usually paid to a European, is sufficient for a native. Let us see then how many offices of 500 Rupees a month, and upwards, are open to natives, how many of 2000, and upwards, are open to Europeans.

There are in BENGAL, open to the European service, exclusive of the Members of Council,

4 Offices of from 60 to 66,000 Rupees a year.

23	Offices	of from	40 to 48,000	Rupees a year.
17	,,	,,	30 ,, 39,000	,,
78	,,	,,	20 ,, 28,000	,,
6	,,	of	19,000	,,
28	,,	,,	18,000	,,
1	,,	,,	16,000	,,
2	,,	,,	15,000	,,
3	,,	,,	14,000	,,
1	,,	,,	13,000	,,
71	,,	,,	12,000	,,
3	,,	,,	10,000	,,
4	,,	,,	9,000	,,
41	,,	,,	8,000	,,
17	,,	,,	7,000	,,
22	,,	,,	6,000	,,

AT MADRAS,

1	,,	,,	50,000	,,
12	,,	of from	40 to 49,000	,,
33	,,	,,	30 ,, 28,000	,,
22	,,	,,	20 ,, 29,000	,,
2	,,	of	18,000	,,
1	,,	,,	17,000	,,
17	,,	,,	14,000	,,
1	,,	,,	13,000	,,
2	,,	,,	10,000	,,
1	,,	,,	9,000	,,
22	,,	,,	8,000	,,
7	,,	,,	7,000	,,
9	,,	,,	6,000	,,

AT BOMBAY,

1	Office of			54,000	Rupees a year.
4	,,	of from	40 to	48,000	,,
26	,,	,,	20 ,,	28,000	,,
1	,,	of		17,000	,,
4	,,	,,		16,000	,,
4	,,	,,		14,000	,,
1	,,	,,		13,000	,,
3	,,	,,		12,000	,,
11	,,	,,		9,000	,,
13	,,	,,		8,000	,,
3	,,	,,		7,000	,,
21	,,	,,		6,000	,,

There is not in all India, I believe, a single native who receives a salary of 10,000 Rupees a year; there are only twelve who receive as much as 9,000, three who receive 8,000, and forty-six who receive as much as 6,000 Rupees a year.

From this detail it will be seen that I am perfectly warranted in asserting not only that every office of high trust and emolument is still in possession of the Europeans, but that most of the subordinate offices are also in the same hands. I make no account of those numerous inferior offices which have been left to the natives, because they are below the ambition of the European.

We need constantly to be reminded that not a single European was employed in the civil administration when the territory of India fell into our hands. What then, I would ask, must be the effect of this selfish,

exclusive, system upon the affections, the minds, and the character of our native subjects? Is it possible that those can cordially love us, whom we thus, almost systematically exclude from those offices which were exclusively held by their ancestors, and against whom we bar every avenue that leads to wealth or to honor? Not satisfied with taking the sovereignty of their country, we never are content until we take their places. The change from Native to British Government is one that would be hailed by all classes, if it was not inevitably followed by the degradation of the higher orders from the position which they and their ancestors held under their own Government. No sooner do we get possession of a fresh territory, than we proclaim to the people that none of them are fit to be trusted with any high office in their own country.

A notable instance of this has occurred within the last few years. It was my lot, in the earlier part of my service, to have been attached to the Residency of Mysore, when that country was under the administration of Poorneah. It is well known that Poorneah's administration was warmly applauded by the great man whose loss we are now mourning, Lord Wellesley, by his illustrious brother, the Duke of Wellington, and by the many distinguished men, who, in succession, filled the office of Political Resident at the Court of Mysore. The country afterwards fell into disorder under the management of the Raja: the obvious remedy for this disorder, was to

have sought out for another Poorneah, and to have placed him in the same relative position towards the Raja, and towards the British Government, which Poorneah had occupied for so many years. And we were called upon to take that course, not merely from considerations of justice, and sound policy, but from a regard to our own character for good faith; for it will be in the recollection of the Court, that when Lord Wellesley determined to reserve a portion of the territory conquered from Tippoo, and to erect it into a separate state for the benefit of the ancient house of Mysore, he was warned at the time, by Sir Thomas Munro, that he would take nothing by such a motion; that the native powers would see in it only a scheme for placing all the revenues of the reserved territory immediately in our possession, and the territory itself, whenever a favorable opportunity should offer for our seizing it. The prediction of that sagacious statesman has been realized; we have found plausible reasons for setting aside the rule of the Raja, after having had all its revenues at our disposal for more than thirty years; and the territory, in reality, though not in name, is now become a portion of the British dominions; and by this assumption we have, in fact, secured for ourselves that portion of the reserved territory, which, under the treaty of Seringapatam, would have been given to our ally, the Nizam, if no separate state had been erected.

But, according to our invariable practice, not content with bringing the Mysore territory under our

dominion, we have displaced the natives from the few offices of real honor and emolument which they held under the native Government, and have put Europeans in their room; so that there are now twelve European officers employed in the civil administration of Mysore, where, under the able Government of Poorneah, there was not one. I leave it to gentlemen better informed upon the subject than I am, to state to the Court, what the effect of the assumption of the Peshwah's territories has been upon the higher order of natives in the Deckan. That assumption was forced upon us, and the change from the grinding rule of the Peshwah, to our own more beneficent system of Government, ought to have been made a blessing to all orders of the natives; but we were not forced to displace the natives from the offices of trust and emolument which they held under the Peshwah, and to give them to Europeans. By doing this we have made that which ought to have been a blessing to all orders, a positive curse to the higher orders, for we have degraded them from the position which they held under their own Government, and have effectually blasted the prospects of their posterity. An acquaintance of mine told me not long ago, that he was hastening to India, having heard that we were soon to assume the Nizam's territory, that he might be ready to receive his share of the loaves and fishes whenever they came to be distributed. And distributed they will be whenever the time arrives for our taking possession of the Hydrabad territory; we shall not

stop to enquire whether amongst the Nizam's officers, there may not be some eminently qualified to carry on the civil administration of their own country under British rule; that would not further our object, which, upon all occasions, is to make the provision for a certain number of European officers a *sine quâ non* of every acquisition of territory. It seems to be doubted whether I am warranted in this statement; whether it is really fact, that the invariable consequence of our acquisition of territory, is the displacement of the natives from the offices they held under their own Government: but I have only to refer to the state of our Civil Service for irresistible proof of this fact. To what cause are we to attribute its gradual increase from a score or two of individuals to a thousand, but to the unquestionable truth, that it increased with our territory, and that it now engrosses the whole Civil Administration of the empire?

What effect, I would ask, must this selfish, exclusive system have upon the character of our native subjects? What effect would it have upon our own character, if we were so treated? Let me answer the question in the words of the great man from whom I have already quoted. "Let Britain," says Sir T. Munro, "be subjugated by a foreign power to-morrow; let "the people be excluded from all share in the "Government, from public honor, from every office "of high trust or emolument, and let them in every "situation be considered as unworthy of trust, and "all their knowledge, and all their literature, sacred

" and profane, would not save them from becoming,
" in another generation or two, a low minded, deceitful,
" and dishonest race."

These predictions have been fully verified. I have no hesitation in saying, that the native character has lamentably deteriorated under our rule. There is more of villainy and chicanery, less of trust, between man and man now than there ever was; and what is more, this deterioration is acknowledged and mourned over by themselves; and if this were a fit occasion, I could give melancholy proof of my assertion.

We all know that the human faculties expand or contract, according to the field that is opened for their exercise: what then, I would ask, what must be the effects of a system upon the minds and faculties of a people under which they are not required so much as to think upon the affairs of their own country? The responsibility not only of the Government of India, but of every department of the Government, falls upon the European. It is he who ostensibly plans every measure, who bears the responsibility of every measure, and who reaps all the credit that may attend success. We allow the natives no voice in framing the Laws which are to bind them; very little share in the administration of those Laws: at this moment, and for many years past, a Commission has been sitting, whose special duty it is to frame a body of Laws for the people; the whole of this Commission is European: there is no obligation on the part of the Commission to consult a native; and if the opinion of the native is asked, the native

has no responsibility for giving it, nor can he claim any credit if it should be adopted. Is it surprising that under such a system, we should have fallen into so many and such disgraceful blunders?

But, it is said, and said with great confidence, that all the obliquities of the native character must be corrected by education; that we must qualify them by education before we can entrust them with higher offices in their own country; and, with this view, large sums are annually expended upon colleges and schools, and great expectations are founded upon this expensive machinery. But is there any real ground for such expectations? Let me again refer for an answer to the eminent man whose opinion cannot be too often quoted in this Court.

"We profess," says Sir Thomas Munro, "to seek "their improvement, but propose means the most "adverse to success. The advocates of improvement "do not seem to have perceived the great springs "on which it depends; they propose to place no con- "fidence in the natives, to give them no authority, "and to exclude them from office as much as possible; "but they are ardent in their zeal for enlightening "them by the general diffusion of knowledge.

"No conceit more wild and absurd than this was "ever engendered in the darkest ages; for what, in "every age, and every country, is the great stimulus "to the pursuit of knowledge but the prospect of "fame, or wealth, or power? Or what is even the use "of great attainments, if they are not to be devoted to

" their noblest purpose, the service of the community,
" by employing those who possess them, according to
" their respective qualifications, in the various duties
" of the public administration of the country? How
" can we expect that the Hindoos will be eager in
" pursuit of science, unless they have the same
" inducements as in other countries? If superior ac-
" quirements do not open the road to distinction, it is
" idle to suppose that the Hindoo would lose his time
" in seeking them; and, even if he did so, his pro-
" ficiency, under the doctrine of exclusion from
" office, would serve no other purpose than to shew
" him more clearly the fallen state of himself and his
" countrymen. He would not study what he knew
" could be of no ultimate benefit to himself; he would
" learn only those things which were in demand,
" and which were likely to be useful to him, namely,
" writing and accounts. There might be some
" exceptions, but they would be few; some few
" natives, living at the principal settlements, and
" passing much of their time among Europeans,
" might, either from a real love of literature, from
" vanity, or some other cause, study their books;
" and if they made some progress it would be greatly
" exaggerated, and would be hailed as the dawn of
" the great day of light and science about to be
" spread all over India. But there always has been,
" and always will be, a few such men among the
" natives, without making any change in the body
" of the people. Our books alone will do little or

" nothing: dry, simple literature will never improve " the character of a nation. To produce this effect, " it must open the road to wealth, and honour, " and public employment. Without the prospect " of such reward, no attainments in science will " ever raise the character of a people."

Here again Sir Thomas Munro's predictions have been verified. This scheme for elevating the characters of the natives by education alone has failed—the Committee of public education of Bengal in their report for 1839-40, after many years of trial, complain " of the great difficulty they experienced " in keeping pupils long enough at their seminaries " to carry them into the higher branches of scholastic " learning—the students (they say) quit them pre- " maturely, after having acquired a suffcient smattering " of English to qualify them for inferior Government " situations, or private affairs. We may therefore, " we think, fairly assume, that of the 6550 scholars " in attendance, not more than one in ten is likely " to obtain that degree of knowledge, which shall " produce enlargement of mind, and elevation of " character. The rest of the students will probably " leave the institutions, with no higher acquirement " than a mere clerical knowledge of English—no " improvement in after life is to be expected from " them; on the contrary, the little they have acquired " will, in all probability, be lost, by the absence of " any attempt to acquire more; and they will fall " back into the mass of national ignorance. If this

" estimate of the result of their efforts to disseminate " knowledge on the part of Government be not " correct, it will appear that the education of every " complete scholar stands Government in 57 rupees " a month. The description given of the seminaries " in the West is, after eight or ten years of exertion, " and eight or ten lacs of rupees have been expended " on them, most disheartening: the number of " pupils in them is small, very small indeed. How- " ever incredible it may appear, it is still fact, that " the whole body of English pupils in the thirteen " seminaries established in Behar, and the North " West Provinces, among a population of more than " thirty millions, does not exceed the number in the " Hindoo College, and the General Assembly's " Institution in Calcutta. The students are not of " the lower middle, but of the *lower* class: the high " and influential natives keep their sons from our " seminaries; and so far from considering a knowledge " of English in the light of a social distinction, regard " it rather as a degradation. In almost every instance, " moreover, the only objects of the pupils in these " seminaries, is to qualify them for the situation of " copyists in the public offices: as soon as they can " obtain a post of this inferior quality, their education " is considered complete, and they leave school." The result then of all this enormous expenditure upon education is, what Sir Thomas Munro predicted it would be; a few dozen youths are annually paraded before the public, whose knowledge perhaps enables

them to comprehend and appreciate some of our standard authors; but the mass of the people is no way affected by these efforts. Why is this? Simply because there is no market for educated natives: we monopolize the market. It is not in human nature to act without motives; and we supply no adequate motives to the natives, to devote their time and money to purposes of education.

But are the natives at this moment really deficient in any qualification for such offices in the civil administration, as it is proposed to entrust to them? Unless we suppose ourselves to be their real superiors in intellect, the question must be answered in the negative. Against any advantages that the European may be supposed to have, we must set that intimate knowledge of the language, the manners and customs of the people, which a native alone can possess; a knowledge which at once places an ordinary native above the most gifted European; for no amount of zeal, integrity, or talent, can compensate for an imperfect acquaintance with the language and customs of the country; and an imperfect acquaintance with them, is all that the best instructed European can pretend to; and this, be it remembered, is a knowledge which costs the Government nothing: it is not obtained through the expensive medium of Hayleybury College, and other such Institutions—Institutions, which, in the present state of the finances in India, ought surely to be abolished. Another advantage which the native possesses is, that he works

in his own climate: so that when the European, worn down by his arduous duties, is obliged, at a great expense to himself, and at a still greater to his Government, to seek for health in a distant country, the native is always found at his post, working day after day, year after year, without relaxation, working himself blind, and bringing on premature old age, by his devoted attention to his duties, without costing the Government one extra rupee. A further advantage is, that a native is a fixed agent: he is not looking forward with impatience, which is the case with every European, for the arrival of that period which shall sever his connexion with the public service, and with India altogether. He has no prospects beyond his own country, and his earnest hope is, that he may be able to spend his life in the service of that country; because it is more for his interest to be in active service, than to retire upon a scanty pension; and none but those who have had experience of the injury which is brought upon the public service by a constant fluctuation in the agency, by which that service is managed, can sufficiently appreciate this advantage. It is within my knowledge, that measures of importance have been kept for twenty years in abeyance, solely in consequence of a frequent change amongst the agents, whose duty it was to carry them into effect.

Another advantage of native agency is, that the selection for it is made from a whole nation: this of itself is an immense advantage. A striking proof of

which is, that some years ago the number of officers of a certain class was obliged to be reduced, because competent men could not be found amongst the Europeans to fill them. What was it, I would ask, that brought such an array of talent into the public service of France, during the Revolution, but this, that the selection was made, not from a privileged class, or from the higher classes, but from a whole nation? And can it be doubted that many men of splendid talents would arise from amongst the millions of natives under our rule, if our system would allow of their developement? It is because our system will not admit of this; that it is equally injurious to the public service, and unjust to the nation which is under it. But if any proof were wanting of the fitness of the natives to fill those offices from which they are excluded, it would be found in the manner in which they discharge the functions which they are permitted to exercise. It may not be known to many persons in this Court, that nine-tenths of all the public business of India is now done by the natives: the real work of the country is done by them; whilst the pay, and the credit, go in disproportionate shares to the European.

The many instances of corruption, however, which occur amongst the native agents, may perhaps be adduced as proof, that they cannot safely be entrusted with responsible offices. I am the last man to deny the existence of this corruption; on the contrary, I believe that it exists to a much greater extent than is commonly supposed; that it is systematic, and on

the increase; but I entirely deny the inference. What was it, I would ask, that induced Lord Cornwallis to place the Civil Service on its present footing? Simply this: that the Civil Service might not be tempted by their inadequate allowances, and bad prospects, to enrich themselves by illicit means. And, Sir, the splendid allowances, and encouraging prospects of the European, do place him almost beyond the reach of temptation; whilst the penalties of yielding to the temptation are, to the European, so tremendous, that very few indeed are found bold enough to encounter them. No such motives to honesty are offered to the native. His allowances, with very few exceptions indeed, are barely sufficient to enable him to support his family: all prospect of further improvement is shut upon him. He is placed in the midst of temptation, and where yielding to temptation is hardly attended with a risk; and yet, under those disadvantageous circumstances, he is expected to discharge his duties as conscientiously as the well paid and well prospected European!

No fair trial has ever been given to the natives: no native has ever been placed in a responsible situation with an adequate salary, and with an intimation to him, at the same time, that upon the manner in which he conducted himself, would depend the prospects of his whole race: whether they should be restored to the position which they held under the native Governments, or kept in their present degraded state. No such trial has ever been made, and, it is to be

feared, that none ever will be made; for if the result should be to prove, that the native would make as good a Collector, or as good a Judge, as the European, at one-third, or one-fourth of the expence to the state, what, I would ask, would be the result? This is the very grievance of the natives. They are ready and willing to do those duties, which are now exclusively vested in the European, at a very reduced scale of salary; and we will not allow them a trial. But until we have the courage to give this trial, we have no right to assume, that the native would fail under it.

But perhaps reference will be made to the state of existing native Governments for proof, that natives never can be trusted with power, or with high office, without abusing their trust. I would answer to such objection, that I am not seeking to restore a native system of Government, but native agency under our system of Government, and checked by our own institutions. And I would beg gentlemen to remember, that native Governments are not bad because natives are at the head of them; not because they are administered by men who wear turbans instead of hats, by Musselmen or Hindoos; they are generally bad because they are despotic; because they depend upon the characters of individuals; and as bad men are plenty, and good men scarce — good native Government is the exception—bad Government the rule. This is not, however, peculiar to India: it was the case in Imperial Rome; it was the case in

Modern Russia; it was the case in France, and in Spain; and, allow me to remark, that if instead of liberating Spain in the last war, we had conquered her, and had filled every place of responsibility and emolument in her Government by Englishmen, it would have been an extremely bad excuse to have said, that we had done this because she had been misgoverned by her Ferdinands and Phillips.

Those who speak so lightly of the native Governments of India, seem to think that they were always as we found them when we first took possession of the country, shortly after the dissolution of the Moghul Empire, when every thing was thrown into confusion: but this is an extremely unfair standard by which to measure the merits of native Governments. If we wish to get a true criterion, we must go further back, to the time when that empire was in full power, to the time of Acbar for instance, and we shall then find a Government in every respect suited to the wants and circumstances of the people—a Government in many respects equal, in some respects superior, to our own, under which there was a revenue system to the full as good as ours, a more efficient police, and where person and property were better protected, not from the caprice or power of the prince or his officers, but as between man and man. We shall find this Government mainly administered not by the conquerors, but by the conquered race, Acbar's Prime Minister having been a Hindoo, and he himself identified with the Hindoos by marriage.

And though this Government was not free from serious defects, yet none of them could be fairly ascribed to the native character. They were traceable to the despotism of the Government, and to the wars and convulsions in which Acbar and his successors were involved, and which left them little leisure for the business of Civil Government; and yet, in spite of these disadvantages, it is to native Governments that we owe those stupendous works (themselves proofs, to a certain extent, of good Government,) which give us, at this moment, three-fourths of our revenue in the south of India, and which we are now labouring to restore in the north.

We have laboured under no such disadvantages; not a hostile shot has been fired within the largest part of our empire for upwards of half a century: we have had little else to do than to attend to the business of Civil Government, and, with an agency expensive beyond example, what have we done? In the department upon which depends the protection of person and property, what have we done? What was recorded of this department thirty years ago?

Lord Minto states in a dispatch, dated May, 1810, "That the evidences lately adduced, exclusive of a "multiplicity of other proofs, established, beyond a "doubt, the commission of robberies, murders, and "the most deliberate cruelties; in a word, an aggregate "of all the most atrocious crimes. Nor let it be "supposed that these offences were of rare occur- "rence, or confined to particular districts; they

" were committed, with few exceptions, and with slight " modifications of atrocity, in every part of Bengal."

Mr. Dowdeswell had also observed:—" Were I to " enumerate only a thousandth part of the distress, " and of the unjust sufferings of the people, and " were I to soften that recital in every mode which " language would permit, I should still despair of " obtaining credit. Volumes might be filled with " these atrocities, every line of which would make " the blood of men cold with horror."

What is the state of it at this moment? In a very respectable Paper*, dated in August 1839, is the following observation: " Among the various objects " which will require the attention of Lord Auckland " on his return to the Presidency, there is none " of more pressing importance than the present " state of the police. A " robbery is now so every " day an occurrence, that it ceases to attract attention, " except when accompanied with circumstances of " peculiar atrocity. Bengal, and more especially " the part of it which forms a circle round the " metropolis, is one unvaried scene of outrage and " plunder: no property is any longer secure. To " such a degree of activity have the disturbers of the " public peace attained, that in a variety of instances " their depredations are carried on by torchlight, " as if in utter mockery of the police. The evil " increases day by day: the papers teem with " the most daring robberies, committed by large

* " Friend of India."

" bodies of armed men, under the very eye of the " public officers. The disturbers of the public " peace are no longer confined to those of the lowest " caste; men of aristocratic birth and pretensions will " be found, in almost every instance, to be the " abettors, if not the contrivers, of these plundering " expeditions. A general organization of robbers " has grown up in the country, which embraces men " of all classes, and it is daily increasing in strength " and audacity. And, as the efforts of the state have " failed to secure to themselves the primary blessing " of a civilized Government, security of property, " it is not to be wondered at if the people should " begin to lose confidence in the institutions under " which they live. It is openly asserted, week after " week, that whatever blessings the British Govern- " ment may have conferred on the country, it has " failed in its efforts to give an adequate protection " to life and property. This lamentable state of " things is not to be attributed to want; at no period " has plenty smiled on the districts most infested by " robberies so richly as at the present time. The cause " lies in the weakness, the inefficiency, the oppressions " of the police, which, far from being a terror to " evil-doers, is dreaded only by peaceful and honest " men. The evil has increased to a frightful extent, " and it is daily increasing; the organization is " becoming more extensive and magnified, and de- " predations are marked by increasing audacity."

What is said of the whole frame of our administration

by the very highest authority? "I shall leave India," says Lord W. Bentinck, "with a very strong "conviction of the extreme weakness of our ad- "ministration;" "every branch of the administration "is more or less a failure." These are not, be it remembered, pictures drawn by disappointed, discontented, partial, or ill informed men; they are the work of those who wished to see every thing in the most favorable light, whose comfort and credit depended upon the smooth working of the whole machine — The authors are successive Governors General—Lord Minto, Lord Hastings, Lord Auckland, and Lord W. Bentinck, all of whom spoke from their own painful knowledge of the subject.

Let us turn now for a moment from the state of the police under our own much lauded and most expensive Government, to the state in which it was found in a small territory that had been administered for years by one of the most vicious of native despots. Two years ago we were compelled to take possession of the small principality of Kurnool: we did not wait to enquire whether there might not be, amongst the officers of the Nabob, some native qualified to carry on the administration under our superintendance; our first measure, according to established practice, was to make a place for Europeans. We accordingly sent an European Commissioner, with an European Assistant, there; and what does the Commissioner say of the state in which he found the police of Kurnool? It was so good, he tells us, that it was the common

practice to transport the realized public revenue from place to place in an open basket, under the guard of a single peon; and this at a time when, in an adjoining province of our own, the public treasury had been plundered by a gang of robbers, a short time before, all of whom escaped with impunity; and when, in another neighbouring district, the magistrate reported that the people had come to him in crowds, and informed him, that unless our Government took some effectual measures for protecting them from the oppressions to which they were subjected, under our own judicial code, they should be compelled to emigrate to the territories of the Nizam. These facts should make us a little diffident in speaking of the excellencies of our own Government, and with contempt and abhorrence of the system of native Governments. To what can the "general failure of "every branch of our administration" be ascribed, if not to the badness of the system, and the insufficiency of the principal agents employed in carrying it on? We offer no motives to the native officers to work with us; they, therefore, work against us. We give them miserable allowances, and shut all prospect of advancement upon them: they, therefore, are systematically corrupt. We cannot stir a step without native assistance. The power is ostensibly with the European, but it is really with the native, and he wields that power to the worst of purposes: he leagues with thieves, embezzles the revenue, and takes bribes, whenever they are offered him; and our whole ad-

ministration is, in consequence, " more or less a " failure."

But it may be said, " If we advance the native to " higher office in the civil department, we must do " something more for him in the military department?" And why should we not do so? This is not the place for discussing that branch of the subject. I should like much to see it discussed. Is the native, I would ask, wanting in any qualities which are required for higher military command? Was Hyder wanting in them? Was Sevajee? Or a hundred others whose names are familiar to readers of Indian history? Our Musselmen predecessors were not afraid to entrust to their Hindoo subjects with considerable military power. Why should we be afraid to trust them with a little? If we want to know what a native is capable of doing in military command, we must recur to the earlier periods of our history, to the wars of Laurence and Clive, and we shall find the pages of the historian Orme teeming with the exploits of our commandant of sepoys, Mahommed Issof, who not unfrequently commanded both European and native troops, and, unaided by a single European officer, led them with success against the enemy. And what says the historian Mill of the military qualities which this same man evinced, when driven, by a series of unjustifiable acts, into rebellion against our rule? What military qualification did he evince? " He endeavoured," says the historian Mill, " by " negotiation, and the influence of those among the

" English whom he had rendered his friends, to ward " off the blow: but when he found these efforts " unavoiding, he resolved to give himself the chance " of a struggle in his own defence. He was not a " man of whom the subjugation was to be expected " at an easy price. He baffled all the efforts of the " Nabob and the Company until the month of Oct. " 1764, when he had already forced them to expend " a million sterling, and no ordinary quantity of " English blood; and without a deal of treachery, " which placed his person in their hands, it is " uncertain how far he might have prolonged his " resistance." Neither was Mahommed Issof less distinguished as a civil administrator, as the same historian testifies. " According to Fullerton, the " management of the provinces, (Madura and Tinni- " velly,) by the Company's and the Nabob's servants, " had been corrupt and oppressive, and hence pregnant " with disorder in the extreme. One single exception " he produces: Mahommed Issof Khan, while he " ruled these provinces, his whole administration " denoted vigour and effect: his justice was unques- " tioned; his word unalterable; his measures were " happily contrived, and firmly executed; the guilty " had no refuge from punishment." " On comparing," says the English commander, " the state of that " country, with his conduct and remarks, I found " that wisdom, vigour, and integrity, were never more " conspicuous in any person, of whatever climate or " complexion." And yet this native, so distinguished

in his civil and military career, would, under our present system, be placed under the command of the youngest ensign, and be incapable of holding the lowest civil office which is now held by an European.

I have already referred to the able and efficient administration of Mysore, under Poorneah. It may be said, that though unaided in it by any European, he was constantly under the inspection, and, if necessary, the control of most distinguished native officers; and this is precisely the system which I should wish to see introduced; to advance natives to higher offices, and to place them under strict European superintendance. This is what Mr. Elphinstone recommends: but allow me to draw the attention of the Court to an excellant administration, which was entirely native. What does Sir John Malcolm tell us of the administration of the Holkar territory by Ahalya Baee?

"The character of her administration," says Sir John Malcolm, "was, for more than thirty years, "the basis of the prosperity which attended the "dynasty to which she belonged. Her great object "was, by a just and moderate Government, to "improve the condition of the country, while she "promoted the happiness of her subjects."

"Aware of the partiality which was to be expected "from information supplied by members and adherents "of the Holkar family, regarding Ahalya Baee, facts "were collected from other quarters, to guard against "the impressions which the usual details of her

" administration are calculated to make. It was " thought the picture had been overcharged with " bright colours, taking it more into contrast with " the opposite system that has since prevailed in the " countries she formerly governed; but although " enquiries have been made among all ranks and " classes, nothing has been discovered to diminish " the eulogiums, or rather blessings, which are " poured forth whenever her name is mentioned. " The more, indeed, enquiry is pursued, the more " admiration is excited."

Here are proofs that we have no reason to decry, as we do, the system of native Government; though we may reprobate, with reason, the maladministration of particular natives. The two great vices of a native Government are, its despotism, and its venality: when we cure these, we cure all that is faulty in it. These are effectually cured when British is substituted for native Government: neither despotism nor venality are allowed under our own Government. Whenever, then, we acquire fresh territory, we may safely leave the natives in possession of the offices which they hold, and content ourselves with the territory and the sovereignty.

But it is not only of exclusion from a fair share in the administration of their own country that the natives have to complain; it is the comparatively niggardly manner in which approved native service is rewarded; and, above all, it is the stigma which is affixed to the native character, by our laws, that

touches them; so that when the youngest European officer is by those laws, vested with extensive powers, the smallest powers are jealously withheld from the most experienced native.

"With what grace," said Sir Thomas Munro, "can we talk of our paternal Government, if we "exclude them from every important office, and say, "as we did till very lately, that in a country con- "taining fifteen millions of inhabitants, no man but "a European shall be entrusted with so much "authority as to order the punishment of a single "stroke of a rattan? Such an interdiction is to pass "a sentence of degradation on a whole people, for "which no benefit can ever compensate. There is "no instance in the world of so humiliating a "sentence having ever been passed upon any nation. "The weak and mistaken humanity, which is the "motive of it, can never be viewed by the natives "as any just excuse for the disgrace inflicted on "them, by being pronounced to be unworthy of "trust, in deciding on the petty offences of their "countrymen."

That distinguished man did what he could to remove the stigma from the native character, by vesting the native police officers of Madras with the power of inflicting corporal punishment on thieves, &c.; but hardly were his bones buried, than those powers were revoked; and, at this moment, there are not more than three natives in the province of Madras who are entrusted with such powers; and when a

few years ago, a native was appointed Assistant Collector, an office which, when held by a young European, carries with it extensive magisterial powers, he was by the Government of India stripped of those powers. Besides the enormous injustice of proclaiming to the world, that no native is fit to be entrusted with so much power as will enable him to flog a thief, the anomaly which such a declaration produces in the law, deserves particular consideration. The Court is aware, that under act of Parliament, natives are declared eligible to hold the office of Justice of the Peace, an office, which carries with it extensive judicial powers, civil, as well as criminal, over Europeans as well as natives; so that while the Legislature of this country has declared that natives are fit to be entrusted with great power, at the several Presidencies, we have sedulously stripped them of the little power they enjoyed in the provinces.

I now come to state the special reasons which have induced me to bring this subject to the notice of the Court. Up to the year 1815, the native service of Madras was of a purely ministerial character; no native could exercise any functions, but such as were devolved upon him by his European superior, and he exercised those functions upon the responsibility of the European. In that year some improvement was made in the salaries of the revenue branch of the native service, and important functions were entrusted to the judicial branch, under the regulations which were passed in that year, at the instance of Sir Thomas Munro.

The highest salary that a native revenue servant could attain to under the improved scale was 700 Rupees, or £70. a month; but he was not eligible to this, until he had served for twenty years in the highest office in the department; and as no man could hope to reach to such an elevation before the decline of life, there never were more than two or three at a time in the enjoyment of the maximum amount of salary.

Nothing further was done for the native service of Madras until 1827, when that distinguished man appointed a single native to the high office of *Judge*, giving to the native so appointed, not only all the functions which belonged to the European Judge, but the same title—he was called "Native Judge;" and this was done to shew to the world that, with the exception of salary, it was intended to place the native precisely upon the footing of the European Judge. He recorded his reasons for advancing a native to that office in the following words:

"At present the highest native officers in the "Judicial Department act immediately under the "eye of the European Judge. The highest Native "Judicial Officer who is entrusted to act for himself "at a distance from the Judge, is the District "Moonsiff; but his situation is a very subordinate "one: in criminal matters he has no jurisdiction, "and in civil, it is limited to suits of Rupees five "hundred. The District Moonsiffs, by their general "good conduct, have become a very important part

" of our Judicial system: they have fully realized
" all the expectations which were formed of their
" utility; and the public benefit which has resulted
" from their employment, ought, of itself, to be a
" sufficient motive for our availing ourselves of the
" services of natives in a higher Judicial station than
" that of District Moonsiff. That office, though no
" doubt respectable, is still very subordinate, and
" ought to be rather the beginning than the limit of
" native promotion. We ought to look forward to a
" time when natives may be employed in almost every
" office, however high; and we ought to prepare
" them gradually for such a change, by entrusting
" them with higher duties from time to time, in pro-
" portion as experience may prove their being qualified
" to discharge them.

" The employment of natives in high offices will
" be as much for our own advantage as for theirs: it
" will tend both to the economy and efficiency of
" the administration of public affairs. Every time
" that a native is raised to a higher office than had
" before been filled by any of his countrymen, a new
" impulse will be given to the whole establishment;
" the hope of attaining the higher office will excite
" emulation among those who hold the inferior ones,
" and improve the whole. But this improvement
" will take place in a much greater degree when the
" new office is one of a high and independent
" nature, like that of a Judge. The person who is
" appointed to it will be conscious that he enjoys

" some share in the administration of the affairs of " his country; he will feel that his own rank and " character have been elevated by his having been " selected for the high office which he holds, and his " feelings will pervade every class of the department " to which he belongs. I do not mean to say that " we are not to expect misconduct in a Native Judge. " We shall certainly meet with it in him, as in all " classes of public servants; and when we do, it " must be punished by dismissal: but this ought not " to discourage us from continuing the office, for I " am convinced that the instances of misconduct will " not be numerous; that they will become more rare " every day, and that they will weigh nothing in " comparison with the advantages to be derived from " the employment of Native Judges."

Two other natives were appointed to the same dignity in the two following years. After another pause of eight years, (the former boons having been bestowed upon the judicial branch of the service,) it was thought advisable to confer something of a similar benefit upon the revenue branch. A native was in consequence appointed by Sir F. Adam, then Governor of Madras, to the office of Assistant Collector; and in 1838, a similar appointment was made by Lord Elphinstone; and his Lordship at the same time intimated his intention of appointing a native to the office of " Register of a Zillah Court," the lowest judicial office which is held by a European civil servant. But here he was

met by an objection, that none but a covenanted servant of the Company could legally hold such an appointment; and this objection was afterwards extended to the office of Assistant Collector.

It will be in the recollection of the Court, that in the last Charter Act, a clause was inserted, by which it was declared, that no person should be henceforth debarred from holding office in India by reason only of his color, caste, or religion; now, as when this clause was passed, no individual was disqualified from office, by reason of his caste, color, or religion, it was considered by the Madras Government, that if the enactment meant any thing, it intended to open office to persons of every description; or, at all events, that it was intended to open all offices to uncovenanted servants, which the law did not specially require to be filled by covenanted servants. This was the interpretation which was put upon the act by the Madras Government, and in this interpretation the Supreme Government seemed to acquiesce; for they, in the first instance, sanctioned the appointment of a native to the office of Assistant Collector. Upon further consideration, however, they sustained the objection that had been made to the appointment, on the ground, that the law required, that such office should be filled by a covenanted servant; they directed that the appointments which had been made should be cancelled, and they forbad the appointment of a native to the office of Register.

When this decision was made known, the Madras

Government applied to the Supreme Government, to remove the technical objection which had been raised to the appointment, by a legal enactment; but this was refused upon the ground, that it was not considered expedient to legislate *partially* upon such a subject. It will naturally be supposed from this language that the Madras Government had asked the Supreme Government to confer some exclusive boon upon the Madras Native Service; but so far from this being the case, at the very moment when the Supreme Government declared that no native could by law hold the office of Assistant Collector, no less than eighty natives of Bengal were, under the sanction of an express law, holding the office of Deputy Collector, an office which is one grade higher in the official scale than the office of Assistant Collector: the Native Service of Madras therefore saw themselves, by this decision, entirely excluded from a benefit which numbers of their brethren in Bengal were in the enjoyment of. If this decision had been come to, when it was first proposed to appoint natives to those offices, it would have been severely felt, because it would have shewn the natives, that it was not intended that they should reap any benefit from an enactment, which appeared to hold out prospects of improvement to them; but coming, as it did, two years after such appointments had been approved and confirmed by the Supreme Authority, the disappointment was deeply felt.

This decision of the Supreme Government of

India, having been sanctioned by the Home authorities, it appeared to me, that the case of the Madras Native Service was desperate, until I accidentally met with an extract from a minute, which was recorded by the late Lord W. Bentinck, shortly before he resigned the Government of India. And here I am under the necessity of throwing myself upon the indulgence of the Court, because having had the misfortune to mislay the document, which I had intended to read to the Court, I am obliged to ask them to receive its contents from me on trust. His Lordship, in the minute to which I have alluded, after lamenting the small share which the natives were permitted to hold in the administration of their own country, expressed his particular regret, that nothing had been done to give practical effect to that clause in the Charter Act to which I have so frequently referred, and which appeared to be intended to remove all disqualifications from persons holding office in India.

Now, as Lord William Bentinck was at the head of the Supreme Government when he used this language, and as that Government possessed ample power to give practical effect to the enactment referred to, the inference, appeared to me, to be irresistible, that Lord William Bentinck did not think it was proper for the Supreme Government to exercise a power, which might produce a great revolution in the system of the Civil Service, without the previous sanction of the Home Authorities. It was under this conviction that I determined to bring the subject

to the notice of the Court of Directors, through the medium of this Court, in the hope that the executive might be prevailed upon to give such instructions as would prevent the enactment from being any longer a dead letter. Whether the interpretation which I have put upon the enactment be a just one, or whether its framers only intended by it, to open some few offices to native Christians, which had been hitherto held exclusively by Hindoos and Musselmen, the great question remains the same. Is it intended to perpetuate a system, under which the native is excluded from the lowest grade of office, now held by the European Civil Servant, from the offices, for instance, of Assistant Collector, and Registrar of a Zillah Court, offices which are conferred upon a youth, upon his quitting college, offices which I myself held before I was 18 years old? Those who think that enough perhaps has been done for the natives of late years, would do well to weigh Lord William Bentinck's opinions: it was he who did all that has been done for the natives; it was he who created for them the office of Deputy Collector, and of Principal Sudder Ameen; but so far from thinking that he had done enough, he, in common with Sir Thomas Munro, laments it, as the great blot upon our system, the small share which the natives are allowed in the administration of that country.

It may be asked, why Sir Thomas Munro, who had the object of advancing the natives at heart, did so little in furtherance of it when he was Governor of

Madras? It appears, from what I have stated, that only one native was advanced in office during the whole period of his administration, which lasted seven years. The answer is, that Sir Thomas Munro was too wise a statesman to create places for natives. He knew, that the only means by which it was possible to advance natives was, by substituting native for European agency, and that this could not be done so long as the European Civil Service was kept up to its full standard. In what has been done of late years for natives in Bengal, this wise caution has been entirely lost sight of: fresh places have been created for natives, and the expence of the Civil Government of India, proportionably increased. We cannot afford to pay for two Civil Services, a European and a Native. I assert, upon the highest authority, and I challenge contradiction, that it is impossible to maintain the present establishment of the Civil Service, and to give that extension to the employment of native agency which the exigencies of the public service requires, and which justice and sound policy equally demand. The state of the Indian Finances would preclude our giving to natives that amount of remuneration which can alone secure integrity and efficiency, and to bear, at the same time, the burthen of the present European establishment.

The appointment of a few score natives of Bengal to the highly important offices of Principal Sudder Ameen, and Deputy Collector, would, as a first measure, have been one of great importance, but, as

a final measure, which it must be, it is in no ways commensurate with the exigencies of the public service, or with the just expectations of the people; and here I would remark, that the question of qualification is set at rest by these appointments: the judicial functions entrusted to the Principal Sudder Ameens are of the highest importance: if natives are fit to be entrusted with the exercise of such functions, they are fit for any office in the state. It is not my object to invest them with more important functions, but to increase the number of such functionaries, and to give all natives who are employed in responsible offices such a rate of remuneration as will operate as a motive to integrity. We are not slow in throwing arduous duties upon the natives, but we cannot afford to pay them in proportion to their work.

Let me then entreat the Court to consider, that if the present exclusive system is persisted in, not only can there be no further advancement of natives to office, but there can be no hope of improvement in our administration of India. What is the state of that administration? "I shall leave India," says Lord W. Bentinck, "with a very strong conviction "of the extreme weakness of our administration; and "this arises, in a great measure, from attempting to "do, with a small number of functionaries, the work, "that to be efficiently done, would require five or "six times the number at present employed; and the "consequence of thus appropriating, among so ina-

" dequate an establishment, the whole business of the " state. Every department is strained, and the " officers complain of the weight of the duties assigned " to them; and every branch of the administration " is, more or less, a failure."

" The insufficiency of our administration must be " admitted," says Mr. Ross; " but, in my opinion, " it is owing, not so much to the inadequate establish- " ment employed, as to the inadequate pay, and, " consequently, inadequate qualifications of the " native functionaries." Now, whether the complete failure of our administration, in all its branches, is owing, as some suppose, to the inadequate number of instruments employed in carrying it on, or, as others suppose, to the inadequate pay of the native functionaries, the only remedy for the evil is the substitution, to a considerable degree, of native, for European, agency: it is only by such a change that we can find the means, either of increasing the number of our agents, or of paying them adequately. But this substitution cannot be made so long as the law requires, or is supposed to require, that all offices now held by Europeans must continue to be held by Europeans: for so long as the law makes this requirement, so long must the Supreme Government send home indents for maintaining the European establishments at its full strength; and the Court of Directors have no alternative but to comply with those indents. The first step to be taken is to alter the law; and the only question is how this should be done: undoubtedly

the Supreme Government has the power to make the necessary alteration; but judging from what Lord W. Bentinck said, and from the neglect of subsequent Governments to make the alterations, it may, I think, be presumed, that the Supreme Government think that they cannot, with propriety, exercise that power without a previous instruction from the Court of Directors. It is, therefore, that I would entreat the Court to take the initiative on this occasion, and to intimate to the Governments of India, that they are at liberty to appoint natives to any offices for which they may be considered qualified: of course the operation of such an order must be prospective; it could not be allowed to interfere with the claims of any individual now in India, or who may be going to India; but the mere promulgation of such an order from the Court would be most gratifying to the native service in India, because it would shew them that there was a bonâ fide intention of advancing them to a fair share in the administration of their own country. If this is not done, there can only be increasing insufficiency and demoralization in the administration. We are apt to dwell so much upon the prizes that we have lately given to the people, as to forget entirely the blanks. For one prize there are 1000 blanks. The police Darogah, upon whom the protection of person and property mainly depends, gets only 25 Rupees, about £2. a month; the moonsiffs, who try almost all the original suits in the country, have but 100 Rupees. Is it surprising that men charged with such arduous

duties, and so infamously paid, should pilfer and plunder in all directions, and upon every occasion, and bring our administration into utter disrepute? I repeat confidently, because I know that it cannot be contradicted by any one who is conversant with the subject, that by no other means than the substitution of native for European agency, to a large extent, can we hope to improve that administration, which is said, by the highest authority, to have failed in all its branches.

I would beg the Court again and again to remember that what I have suggested is merely a repetition of the recommendations of the most eminent men. Lord W. Bentinck, over and over again, recommended that Europeans should be confined exclusively to offices of control, and that the collectors and their assistants should be natives. Sir Charles Metcalfe was of the same opinion; so was Sir John Malcolm, Sir Thomas Munro, and Mr. Elphinstone: but all the thoughts of these great men have come to nothing. We have created a few places for the natives in Bengal; but that is a very different thing from substituting native for European agency; for the one adds to the expence of Government, which the other diminishes. But at Madras, and in Bombay, in Madras in particular, we have come to a dead stand. We have no pretext for creating fresh places there. The native, therefore, in the present state of things, has no prospect whatever of advancement, whilst the mass of native servants, at all the Presidencies, are

kept upon a scale of allowance, which is a positive premium upon corruption.

Perseverance then, in the present system, can have no other effect than to cramp the minds, lower the character, and alienate the affections of our native subjects. When I say this, it is not in forgetfulness of the benefits which British rule has conferred upon India: we have conferred an inestimable boon upon that country by substituting a regulated Government for an unlimited despotism, and by putting a stop to those bloody contests for supremacy which convulsed India for centuries. But let me entreat the Court to remember, that the generation which could appreciate those benefits, is fast passing away: those who are born under our own rule, and who have had no experience of the rule of our predecessors, cannot appreciate it: they see themselves only as a degraded caste; they see the offices in the civil administration of their own country, which were held by their ancestors, now in the exclusive possession of the Civil Service; they see, therefore, in that service an odious privileged class, such a class as usurped all power and authority in the ancient republics of Greece, and the more modern republics of Italy; and, Sir, we should do well to take warning by the ephemeral existence of those republics, as we should to take example by the more liberal policy of the Romans, who, by degrees, conferred the privileges of Roman citizens upon the whole of their conquered subjects; a privilege which, more than once, opened the imperial purple itself to those subjects.

Let me entreat the Court to consider that, in one respect, our rule in India is more grinding upon the people than the Norman rule was upon the Saxon; for although, at first, the Saxons were as rigidly excluded from all offices of trust as the natives of India are at this moment, yet such restrictions were gradually relaxed, until the interests of the two classes became completely identified, and the races themselves fused into one. But there can be no such interweaving of interests between the Europeans and the natives of India: there are physical obstacles to this: there can be no colonization, no intermarriage. If, therefore, we continue to monopolize every office of trust and emolument, our rule will be more permanently grinding to the native, than the Norman rule was to the Saxon. There is, indeed, I believe, no example in history of such a system as ours; a system, under which every office worth having, is monopolized, from generation to generation, by a privileged class, that class having no permanent residence, or interest in, the country which feeds them; the leading object of that class being, indeed, to quit that country at the earliest practicable period, with all that they can carry from it.

"It is not enough," says Sir T. Munro, "that we "confer on the natives the benefits of just laws, and "of moderate taxation, unless we endeavour to raise "their character; but, under a foreign government, "there are so many causes which tend to depress it, "that it is not easy to prevent it from sinking. It is

" an old observation, that he who loses his liberty,
" loses half his virtue: this is true of nations, as well
" as of individuals. To have no property, scarcely
" degrades more in one case, than in the other, to
" have property at the disposal of a foreign Govern-
" ment, in which we have no share. The enslaved
" nation loses the privileges of a nation, as the slaves
" does those of a freeman: it loses the privilege of
" taxing itself, of making its own laws, of having
" any share in their administration, or in the general
" government of the country. British India has none
" of these privileges: it has not even that of being
" ruled by a despot of its own; for to a nation which
" has lost its liberty, it is still a privilege to have its
" countryman, and not a foreigner, as its ruler.
" Nations always take a part with their Government,
" whether free or despotic, against foreigners.
" Against an invasion of foreigners the national
" character is always engaged; and, in such a cause,
" the people often contend as strenuously in the
" defence of a despotic, as of a free, Government.
" It is not the arbitrary power of a national sovereign,
" but subjugation to a foreign one, that destroys
" national character, and extinguishes national spirit.
" When a people cease to have a national character
" to maintain, they lose the main spring of whatever
" is laudable, both in public and in private life; and
" the private sinks with the public character."

" Though, under such obstacles, the improvement
" of character must necessarily be slow and difficult,

" and can never be carried to that height which " might be possible among an independent people, " yet we ought not to be discouraged by any diffi- " culty from endeavouring, by every means in our " power, to raise it, as far as may be practicable, in " the existing relative situation of this country to " Britain."

These are the opinions of a man of great sagacity, of the soundest judgment, of the most extensive experience; of one who never gave an opinion without deeply weighing its consequences: let me then entreat the Court, upon the authority of this great man, to concede the motion which I have now the honour to submit for their consideration.

THE END.

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MEMOIR

ON THE

ADVANTAGES,

POLITICAL, NAVAL, MILITARY, & COMMERCIAL,

OF

THE RE-OCCUPATION

Of our Ancient Settlements of

NEGRAIS ISLAND,

AND OF

BASSEIN:

INCLUDING

THEIR ADVANTAGES AS PLACES OF RESORT TO THE EUROPEAN SICK OF CALCUTTA & MADRAS.

PRESENTED OFFICIALLY TO THE GOVERNMENT OF BENGAL, IN MAY, 1836.

BY

J. R. MARTIN, F.R.S.

LATE PRESIDENCY SURGEON, AND SURGEON TO THE NATIVE HOSPITAL, CALCUTTA.

THIRD EDITION.

LONDON:
SAVILL AND EDWARDS, PRINTERS, CHANDOS STREET,
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1852.

ADVERTISEMENT.

CONSIDERATIONS arising out of our present relations with the Burmese Empire, and the precarious nature and character of these relations, evident on more than one occasion since our late war with that power, have induced the author to prepare, with the aid of fresh materials, a third edition of the following Memoir, on the POLITICAL, NAVAL, MILITARY, COMMERCIAL, and SANITARY advantages of re-occupying the Island of Negrais and the Settlement of Bassein, on the coast of Pegu, on the eastern side of the Bay of Bengal. The subject of it was brought officially to the notice of the Governor-General, Lord Auckland, early in 1836; and in July of that year, his Lordship directed the inquiry into the condition and climate of Negrais Island, given at pages 15—18, to be made.

The Sanitary, or second portion of the Memoir, was subsequently presented in its separate form to the Commission of Inquiry into the medical topography and sanitary condition of Calcutta, originated by the author, and it was printed and published, in 1839, by order of the government of Bengal, in the proceedings of the said commission.

At the time when Lord Auckland ordered the inquiry into the condition of Negrais Island to be made, affairs supposed to be of a more pressing nature on our north-western frontier, began to attract the notice of our Indian rulers, and thus the matter herein referred to was, for the time, put out of consideration.

Believing, however, that the time for examining this question has again come round, and that occasion for its reconsideration will sooner or later be forced upon us, by the arrogance or the aggressions of the Burmese, the author ventures once more to bring the subject before the proper authorities.

The author served long in India, and he served also with the British forces which marched, during the Burmese war, from Rangoon to Upper Ava. He has everywhere devoted much of his

time and attention to the investigation of the varied influences of climate, as bearing on public health, and on the health of soldiers in particular.

He believes he has made out—firstly, the right of the British to re-occupy the Island of Negrais and Bassein; secondly, the presumed salubrity of that island and the station on the main land, and the certainty that with a little care, they could be made salubrious; thirdly, the vast naval and commercial superiority of Negrais Harbour to any port in our possession in the Bay of Bengal; fourthly, the military importance and security of Negrais Island. If the author shall appear to have made out any or all of these facts, he ventures to hope that he may stand excused for presenting the present Memoir.

Since the above was written, news of an armed remonstrance, in the form of a naval expedition to Rangoon, by the Governor-General of India, has arrived. It is remarkable to find a decisive measure of this nature described by the editor of the *Moulmein Times*, as one "imposed on our Government by the French, who referred the subject of an insult passed upon a French commander at Rangoon to the British minister of Foreign Affairs, Lord Palmerston, who in his turn, referred the same to the Court of Directors." If it be so, the French have shown a degree of deference and consideration to the English which may not always be expected from them. M. Suffrein would have taken counsel of his guns; for, knowing the value of Negrais and its harbour, and regarding Pegu as "the country through which the English might be attacked in India with most success," he would have helped himself to redress at the hands of the Burmese.

Where important interests are concerned, it may not be prudent always to rely on French forbearance; and, in the instance under consideration, as in any injury offered to our own subjects, the permanent and effective remedy would seem to rest exclusively in our own hands.

Grosvenor Street,
January, 1852.

PART I.

ON

THE ADVANTAGES,

POLITICAL, NAVAL, MILITARY, AND COMMERCIAL,

OF THE

RE-OCCUPATION

OF

NEGRAIS ISLAND.

THE necessity and vast importance of establishing a permanent political influence and commercial connexion with the Burman Empire, are matters that for a long time were altogether lost sight of by the Government of British India, and, even to this date, are but little estimated by persons otherwise well acquainted with Eastern affairs. Yet the introduction of our manufactures into Burmah, and the South-west dominions of China—the securing to ourselves the extensive trade in the varied productions of those countries—are surely matters worthy our considera tion; and let us hope that our sense of the advantages may not be whetted by the establishments of some foreign power, which may injure interests, hitherto disregarded by us, and even rival our authority by the erection of settlements in a country so contiguous to the chief nursery of our revenue and the capital of our Indian possessions. This is not a matter of speculation; for it is well known that the superior advantages of the eastern coast of the Bay of Bengal, in a political, commercial, and naval sense, were, very early in the late war, duly estimated by those against whom it was most incumbent on us to guard—the French; and the declared opinion of M. Suffrein is well worthy of consideration: that "Pegu was the country through which the

The necessity on political grounds of re-occupying Negrais.

The commercial advantages.

Opinions of the French as to the advantages of Negrais.

English might be attacked in India with most success." He well knew the value of "Negrais, the most secure harbour in the bay," whence the French cruisers issued forth in safety at all seasons to capture our merchant ships, driven at random from Cape Comorin to the Ganges, along the whole extent of which coast there is not one safe harbour for a vessel of 500 tons burthen, during either monsoon. Thus early did the French commanders appreciate the importance of Negrais, and perceive that, in a naval, commercial, and military sense, it must, in the hands of an European power, prove beyond question or comparison the most valuable acquisition of the kind that could be made in the Bay of Bengal. If we would maintain everywhere our naval and commercial superiority, it would seem necessary that we should nowhere yield to other powers our great harbours. As a port of safety and convenience, it has no equal for naval purposes, while its occupation by the British would effectually secure to us the entire commerce of Burmah and the adjoining countries—place at our command, now and hereafter, the supplies of grain and other exports from Upper Ava and Pegu—and thus, as well as by having our garrisons at the mouths of their great rivers, we should for ever padlock the military energies of the Burmese, and that without cost or trouble to ourselves.

Mr. Riley's opinions of Negrais.

"Its position," says Mr. Ryley, "as a key of communication by water with the uttermost portions of the Empire, indicates its value as a commercial emporium; and with the double advantage of contiguity to the finest teak forests of the kingdom, a subject of deep political importance, when the exhausted state of our teak forests in these provinces (Tenasserim) is considered — and protection of British Government and laws, its commercial prosperity would be secured, and but a short period would elapse, and Rangoon would dwindle into comparative insignificance in its character as the chief trading port of the Empire."

Productions and trade of Bassein.

The productions of Bassein are, rice, maize, yams, sweet potato, and various farinaceous roots. Wood, oil, tobacco, sugar, indigo, and cotton, are also procurable, and, under a better government, might be greatly increased.

Silk and cotton goods are manufactured in this province, the natural trade of which consists of rice, salt, balachong, salted and dried fish; for which its returns are—silk goods, lacquered ware, tobacco, onions, tamarinds, cotton, lac, lacquer, petroleum, oil, dammer, iron, saltpetre, and sulphur. The teak and other forest timbers of this and the neighbouring provinces are likewise of great value.*

The island impregnable.

The position of Negrais being impregnable, could be retained with ease by a trifling force, against any efforts of the Burmese—a great advantage over the Tenasserim provinces, which do not pay the expenses of their retention. They cost ten or twelve lakhs a year, while the climate of Arrakan, again, is found so destructive to health both of European and Native Indian troops as to be retained with great difficulty, and at a vast sacrifice of life. The only excuse I have ever heard for holding Arracan is, its forming what is called a good military frontier towards Ava. But, were a range of mountains a better barrier than the history of most countries and of many wars proves it to be, we do not now, and cannot at any time stand in need of such a protection against the Burmese. The question is different in respect to the *Indus*—the natural—the ultimate line of real security to our empire—the true basis for the operations of our armies, and the only boundary necessary to us in a military sense.†

Importance of the subject to the British.

The subject of the re-occupation of Negrais is one of great importance in a naval, military, political, and commercial sense. Its "perfect shelter and smooth water," both for anchorage, and for the construction of wharfs—its "abrupt height rising from a level plain," and which "might be made almost impregnable," affording at the

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* The natural products of the Burman Empire generally—articles of export, or likely to become so, are stated to be:—rice—grain—cotton—indigo—cardamoms—black-pepper—sugar—saltpetre—teak timber—stick-lac—buffalo and deer horns and hides—aloes—kuth, or catechu—areca nut—dammer—fustic—sapan wood—earth oil—bee's-wax—honey—ivory—iron—copper—lead—gold—silver—antimony—silk piece goods—white statuary marble—lime-stone and coal—rubies and sapphires.

† This was written more than fifteen years ago; and now the Indus is ours for all purposes—naval, military, and commercial—to be "guarded by steamers and strengthened by fortresses," whenever and however we may think proper.

Sentiments of Admiral Sir Edward Owen.

same time a constant supply of fresh water, are all described with admiration by Admiral Sir Edward Owen; while he is no less pleased with the river of Bassein, which he describes as "not less adapted for purposes of commerce, having water to Bassein near sixty miles above its mouth for ships of the largest size, and for forty miles higher up for those of 300 tons: its other inland water communications are innumerable, joining the main branch of the Irawady in about lat. 17°. 40′. N., thereby affording a direct communication to the heart of the kingdom of Ava, as well as to the city itself:" in short, this distinguished officer concludes, from a most careful and minute personal examination, that the river of Bassein "affords naturally one of the best positions for a naval station."

Favourable opinion of Col. Burney.

Colonel Burney, the late resident at the Court of Ava, as will be seen, was not behind Admiral Owen in his estimate of the value of Negrais; and it appears to me that Rangoon shares largely in these advantages. With Negrais, Bassein, and Rangoon, taken in exchange for Tenasserim, we should, without cost or trouble, command the great rivers, and thereby the entire resources of Pegu and Upper Ava—not to speak of the vast naval, military, and political advantages stated in the prefatory observations here offered.

Extract from a Letter from J. MAINGY, Esq., *late Commissioner for the Tenasserim Provinces, to the Address of* Mr. MARTIN.

"Guernsey, December 13th, 1847.

"I should not have delayed until now thanking you for the perusal of your 'Memoirs on the advantages of the re-occupation of Negrais Island,' had I not contemplated the probability of forwarding some additional information in support of the object you have in view. I am disappointed, however, in furnishing it, having mislaid the notes regarding Bassein and Negrais, which I collected in 1829, when the question of their being obtained from the Burmese was under consideration. My own view of the importance of such an arrangement induced me then to recommend that, in exchange for Negrais Island, and a portion of the territory of Bassein, an offer should be made of the Tenas-

serim Provinces, and of fifty thousand muskets, as well as of the portion of the last instalment of the Crore, sixteen lacs of rupees, at that time due; and I hold the re-occupation of Negrais of so much importance as to render its being restored to us desirable, at almost any cost. You have overrated none of its advantages. As a naval station, it would give us the very position we most need in the event of a war with France, and prove at all seasons, without difficulty of access, a safe harbour of refuge. The re-occupation of Negrais Island might not be attended with the same difficulty as a successful negotiation for the cession of some portion of the territory of Bassein, and if the Burmese should withhold the latter from us, it might be stipulated that no nation at war with England should be allowed to refit, water, or victual in any Burmese port. Trusting that your endeavours may be attended with success." In another letter, the same authority says: "The loss of my memoranda prevented my furthering your views as I could have desired. I will not, however, relax in my search for them, being persuaded that in our hands Negrais would keep an enemy distant from the Bay of Bengal. The time is, I fear, past for the Burmese to cede to us any portion of Bassein, unless an opportunity is afforded by their own misconduct, or by our offering an equivalent in some shape for the territory we covet. Negrais is of no value to them, and might be, I think, purchased with little management at a small price."

The following are extracts from the Survey Reports of Admiral Sir Edward Owen, K.C.B.:—

Admiral Sir Edw. Owen, Naval Commander-in-Chief.

NEGRAIS ISLAND.—"It would have certainly great value as a place of commerce, and the great depth of water close to the shore of the N.W. side of the Hingie or Negrais Island, (as marked in red figures, denoting feet, at the low water of spring tides), together with the perfect shelter and smooth water between that island and the northern shore, would give great facility for constructing wharfs or slips for merchant vessels, whilst the elevation of the land in that part of the island seems to ensure a good founda-

tion for whatever might be placed there, with a constant supply of fresh water to the wells."

The same authority on the Negrais River.

NEGRAIS RIVER.—"Fully according with the remarks by Captain Crawfurd, I have only to add, that the Bassein or Negrais River affords naturally one of the best positions for a naval station on the East side of the Bay of Bengal, as there would be no difficulty in establishing a dawk to Calcutta, the present one coming within one hundred and twenty miles of it; and from the wind prevailing at south and even to the eastward of it during the S.W. monsoon, a ship would generally be able to fetch Madras at that season; nor is it less adapted for the purposes of commerce, having water to Bassein (near sixty miles above its mouth) for ships of the largest size, and for forty miles higher up, for those of three hundred tons: its other inland water communications are innumerable, joining the main branch of the Irawady in latitude 17° 40′ North; thereby affording a direct communication to the heart of the city kingdom of Ava, as well as to the city itself. The country is also well peopled and cultivated. The N.W. side of the Negrais or Hingie Island, where an English factory formerly stood, is steep too, and jetties or wharfs might be made without difficulty; the rise of tide being only from six to eight feet during the springs would not admit of dry docks—heaving down quays might be built. A ship bound to the Negrais during the S.W. monsoon ought to be careful in keeping well to the southward, and to stand to the eastward of 94° 6′ East, until Diamond Island, or the high land of Hingie is seen, the former is a small island covered with jungle, and so belted with rocks, that a boat can hardly land at half-tide; part of the latter is an abrupt height rising from a level plain, and might be made almost impregnable; on a reference to the chart it will be seen that a few buoys would render the entrance into the river and a spacious harbour simple; indeed I know of no great river with so few obstructions, which may be accounted for by the tides not being so strong as is generally found in similar situations."

(Signed) E. OWEN.
Commander-in-Chief.

EXTRACT from a letter of Col. BURNEY'S, Resident at Ava, dated Ava, 15th February, 1837, to the address of Mr. MARTIN.

Col. Burney's opinion on Negrais as a place of commerce.

"Your scheme of taking possession of Negrais, and forming a sanatarium there, is so good that, ever since the receipt of your letter, I have been turning the matter over in my mind to discover some way of persuading the Burmese to resign the island to us. But it is so contrary to the practice and feelings of the Burmese Court to relinquish voluntarily a single inch of territory, that I see no chance of obtaining its consent to our occupying the Island. The subject is not a new one to me. For several months after my first arrival here in 1830, I did all I could to negotiate a cession of that Island to us. The Court, at that time, would not give us the Island in exchange even for the whole of the Tenasserim Provinces, nor for a portion of the last instalment of the Crore, which was offered to be remitted.

"If we took possession of Negrais, it would soon become a second Singapore, and all the English merchants at Rangoon would remove to it. In another war with France, Negrais would prove a splendid port for our vessels of war to victual and refit in during both monsoons, and a Settlement there could communicate with the seat of Government at Calcutta, in about the same number of days at all seasons of the year. In Dalrymple's Oriental Repertory, you will see a good account of the advantages of forming a Settlement at Negrais. How is it to be done? is the question, however, and really I cannot point out any other way, than to wait patiently until the present King of Ava joins his ancestors in the *Nat* country, when, in all probability, there will be a disputed succession and a revolution here, and our aid may be solicited by the rightful heir. Whether we can avail ourselves of the cession, said to have been made by Alomprà, I cannot determine until I see the original document the King granted, which I have never done, and respecting which no Burmese history or records, that I have been able to examine, take the slightest notice. I believe, however, that after Col. Symes's last mission to this Court, in the year 1803, Lord Wellesley

recorded a Minute in Council, in which, after examining this point, he expressed his opinion in favour of our right of occupying Negrais whenever we desired to do so. I have never seen that Minute, but perhaps Mr. Macnaghten could find and show it to you. We have only to establish our right fairly to the Island, and then act: and our proceeding, although it will certainly give great offence here for a time, will not, in my opinion, so far provoke this Government, as to make it venture into another war with us."

(Signed) H. BURNEY.

The following imperfect sketch will help to exhibit the history of the British connexion with, and of our right to re-occupy, Negrais; and Part II. will exhibit its value as a place of resort to the sick of Calcutta and Madras, especially during that season of the year, when, owing to the violence of the S.W. monsoon, they cannot with safety or comfort proceed to other and more distant colonies.

First Settlements of the English on the Eastern shore of the Bay of Bengal.

The English had Settlements at Syriam, Prome and Ava, so early as the beginning of the 17th century; but Negrais would appear to have been first occupied by the Dutch.

The natives have a tradition to this effect, which is confirmed by an inscription found on the tomb of a Dutch Colonel, who died on the island in 1627.

It would appear, however, that a dispute between the native authorities and the Dutch, caused the latter, as well as the English, to be dismissed the country; and it was long ere the British could regain their footing:—the Dutch and the Portuguese, the oldest European settlers in Burmah, have never regained any.

The first landing of the English at Negrais Island.

In 1687, Captain Weldon touched at Negrais, of which he made a survey; "and having destroyed some Siamese inscriptions and huts, took possession of the island; hoisted colours, and left an inscription on a tree of his proceedings." But, though Negrais was thus early taken possession of in the name and on behalf of the Honourable Company, we find that the first actual settlement on the

island, and its occupancy as a factory, were not effected till some years afterwards, by an agent from Madras, named Hunter, who, with the nationally characteristic indifference to matters affecting health, caused the Fort to be erected on *the only unhealthy spot in the island*—a flat, "overflowed by the tides."

Misconduct of the first settlers, and consequent abandonment of Negrais.

The commercial affairs of the Settlement were for a long time mismanaged, the conduct of the Factors being such as could command neither the respect of the Burmese, nor the prosperity of their master's concerns. These circumstances, together with the death of Mr. Roberts, the Governor of Negrais, at the siege of Madras, caused the island to be abandoned.

Re-occupied in 1751.

In 1751 the Island was occupied a second time.

Negrais ceded in perpetuity in 1757.

In 1757, Negrais was ceded in perpetuity to the British, by a treaty signed and sealed at Ava by the conqueror Alomprà, as also a piece of ground opposite the old town of Persaim, both which were taken possession of in due form on the 22nd of August of the same year.

Partial relinquishment in 1759.

In May 1759, owing to the embarrassed state of affairs in the Carnatic, and the consequent difficulties of supporting distant colonies, Captain Newton was relieved from the Government of Negrais, and reached Bengal, along with thirty-four Europeans and seventy-four natives, on the 14th of the said month, having left a few persons to guard the British property on the Island, and to preserve the right of possession.

Mr. Southby assumes charge, and is murdered two days afterwards, in common with most part of the Settlers.

On the 14th of October following, Mr. Southby was deputed by the Government of Bengal to succeed Captain Newton, in the charge of the Factory, and landed at Negrais; but he was treacherously murdered two days after, with Mr. Hope, the former acting Governor, and all the British inhabitants, together with the establishment of Indian subjects belonging to the Factory, sixty-four of whom alone escaped. This act of barbarity was committed at the instigation, and under the personal direction, of a Frenchman, named Lavene, who completed the sanguinary proceedings of the day by turning the guns on the fortified works against the British ships in the Harbour, with the effect of killing some of the officers and crews, and otherwise damaging the ships.

A few days after the massacre, Capt. Alves, of the ship Victoria, re-visited Negrais: when, finding the bodies of his murdered countrymen, together with those of a hundred native Indians still unburied, and all the property destroyed, he set sail for Calcutta, where he arrived on the 10th of November, 1759.

Capt. Alves is sent to seek redress and re-establish friendly communication.

In 1760, the British Government being in no condition to resent the recent outrage and national insult, sent Capt. Alves to seek redress, as he best could, at the hands of the new King, Namdogee Praw. The Captain was bearer of letters from Mr. Holwell of Calcutta, and Mr. Pigot of Madras; and altogether his reception was satisfactory. British and other European prisoners were set free, and friendly communicaton between the countries was re-established.

In a letter from sundry British subjects, dated off Negrais, 16th of January, 1761, and addressed to the Honourable Henry Vansittart, Esq., President and Governor in Council, Fort William, there are repeated complaints on the part of the writers, that facilities are withheld by the local authorities for cutting and squaring timbers, although such facilities had been expressly ordered by the King of Burmah, who, through the Prince of Persaim, in his letter of 8th November, 1760, would appear to have restored to the British all their former rights and privileges, stating expressly that the King of Burmah had "granted the residing place of Persaim and the Island of Negrais *as before*," to the British. This would seem conclusive as to the previous possession of rights and privileges by the British, and which were again restored.

First Embassy of Colonel Symes in 1795.

From the last-mentioned period to the Embassy of Col. Symes in 1795, little intercourse seems to have been kept up between the subjects of the Honourable Company and the Burmese; yet it is evident, though the local authorities at our Indian Factories were not in condition, at the time, either to support our rights of treaty, or to resent the massacre of our subjects, that at no time did the British Government cede its right of possession to the Negrais Settlements; for so late as the 30th of March, 1802, Col. Symes, on his second Embassy receives from

Col. Symes' second embassy

the Government of Lord Wellesley the following instructions on that head, viz. :— and instructions regarding Negrais in 1802.

Par. 11.—"You are apprised that the Company possesses a well-founded claim to the Island of Negrais. His Excellency is of opinion that either this claim may be prosecuted, or the dereliction of it may be offered as an equivalent for some concession on the part of the Government of Ava." Rights of the British to the Island of Negrais asserted by Lord Wellesley in March, 1802.

What steps were taken by Col. Symes in reference to this subject, do not now appear; indeed, it is probable that the consideration of questions of greater or more pressing importance on the Continent of India attracted the notice even of that far-sighted statesman, Lord Wellesley, so as to put the valuable possession on the Eastern coast of the Bay completely out of mind during the entire remaining period of his brilliant rule. Nothing known as to the results of the Colonel's negotiation.

Yet, it is easy to show that, in this instance, an immense sacrifice of the interests of the East India Company has been made, without need or occasion.

In May, 1826, being four months after the treaty of Yandaboo, Mr. Crawfurd, the Civil Commissioner in Pegu, reported as follows:—"The retention of the Island of Negrais, or Hainge, as a British possession, having been suggested to me from various quarters, I think it my duty to bring the subject shortly to the notice of the Right Honourable the Governor General in Council." The Commissioner then speaks in the most favourable terms of its "commodious harbour, easy of ingress and egress," which, with its convenience for the navigation of the Bay of Bengal, as well as its extensive internal communications with Pegu and Ava, render it a most desirable "place of trade." The subject was formally discussed in the Council of India on the 15th of July, 1829, being upwards of three years after the treaty of Yandaboo.

The following opinions were expressed at this time by the then Governor-General Lord William Bentinck, on occasion of the proposed cession of the Tenasserim Provinces as ordered by the Home Government:—"Mr. Maingy has judiciously suggested, as combining the object contemplated by the Court, with a suitable establishment

for the refugees, the exchange of the Tenasserim Provinces, for Negrais with the adjoining tract of territory of Bassein." Again:—"It is possible that the Government of Ava might think the cession of Negrais to be a good exchange for a part, or the whole of the remainder of their contribution, or a portion of arms and ammunition, in addition to the Tenasserim Provinces, might induce them to accede to our wishes." The minute of Mr. Maingy, referred to by the Governor-General, states as follows:—"The Secret Committee point out Negrais as a desirable possession. We have abundant proof of its value and importance." Dalrymple's Oriental Repertory, Vol. i. page 129—gives a good account of the Island, and of the advantages of our settling there. It is now said to be a barren waste, and therefore, if, in lieu of the whole of the Tenasserim Provinces, we demand only "the Island of Negrais, and the adjoining Territories on the right bank of the Irrawady, which forms the harbour of Negrais, we should not have, I imagine, any difficulty in effecting the exchange.

"It would therefore be desirable to obtain such a convenient portion of the district of Bassein as might afford accommodation to all who might wish to quit the Tenasserim Provinces with us.

"Three miles beyond the Creek and Pærlanæ branch should be stipulated to belong to us. We might engage not to settle on the Burmese side of the creek or river. Such an arrangement would have saved all disputes in regard to the Salueen."

The authors referred to in the following extract from Col. Burney's Report, submitted to Government in September, 1827, in which that officer alludes to Bassein, best explain the advantages we might derive from the occupation of that district.

"Bassein is one of the most commodious ports in India, situated in the vicinity of the places of growth of the principal staples of Ava—teak, cutch and cotton. The river of Bassein is said to be of more easy navigation than Rangoon. Ships may be built there with equal facility: and in our possession the legislative enactment of 1824, which has put a stop to ship-building at Rangoon, would not

perhaps operate to prevent ships being built at Bassein from obtaining British Registry. In either monsoon a vessel would have a fair wind between Bengal and Bassein. The country around it is said to produce rice and salt in great abundance. The Taliens would flock to it, and I was assured that the whole of the British merchants now residing at Rangoon would remove to Bassein. Col. Symes notices the advantages of Bassein as a port from which a vessel may launch at once into the Bay of Bengal. (Vol. iii. pp. 278, 279). Captain Cox, (Franklyn's Tracts, page 57), shows the facilities which that port offers for conducting trade with Bengal, Madras, the Straits of Malacca and China." In Wilson's "Burmese War," (Appendix, page 44), will also be found an account of the District of Bassein, drawn up by one of our officers whilst it was in our possession during the late war.

"I must acknowledge that I recommend the abandonment of the finest of the Tenasserim Provinces with extreme regret; but I do so, convinced that our *present boundaries* will occasion our being in constant disputes and collision with the Burmese, and that, unless we can claim both banks of the Salueen, our inhabitants will never consider themselves safe, and that no material increase of revenue can be expected until such an arrangement can be effected."

In consequence of the repeated representations of the author of this Memoir, on the advantages to be anticipated from the re-occupation of Negrais Island, Lord Auckland directed the following inquiry to be made, as to its condition, in July, 1836.

"*To the Commissioner of* ARRAKAN.

Sir,

I am directed by the Right Honourable the Governor of Bengal, to request that you will call upon your Principal Assistant in charge of the Division of Saudoway, to reply as fully as the information at his command, or which he may be able to obtain within a moderate period,

Government of Bengal, Judicial Department. The 26th of July, 1836.

will permit, to the following queries relative to the Island of Negrais.

1st. What is the general appearance of the Island, its distance from the nearest shore, and the character of that shore?

2nd. What is its circumference, and area in square miles?

3rd. What is the geological nature of the soil, and substrata; also those of the nearest mainlaind? General appearance of the ground, whether hilly, undulating, or flat?

4th. What is the quality or depth of the soil, and what are the natural productions of the Island?

5th. What are the quantity and quality of the water, and whether running streams or springs?

6th. Are there any lakes or morasses?

7th. What is the highest elevation above the sea?

8th. What shelter is afforded by mountains or forests?

9th. The influence of the above on the prevailing winds?

10th. The seasons, and in what they differ from those of the neighbouring countries?

11th. Population, physical character of the resident natives of the Island, if any, and the surrounding countries?

12th. Mode of construction of their dwellings?

13th. Their habits and customs, diet, &c. The state of the harbour, and whether it possess the uncommon advantage of security and convenience described by mariners and geographers as belonging to it?

14th. In whose possession, and under whose sovereignty, is the Island?

I have, &c.

(Signed) R. D. MANGLES.

Secretary to the Governor of Bengal."

" *To* R. D. MANGLES, Esq, *Secretary to the Government of Bengal. Judicial Department, Fort William.*

Sir,

In reply to your letter, No. 1124, of the 26th of July last, I have the honour to forward annexed a copy of Mr. Senior-assistant Morton's answer to the queries contained in your letter, under acknowledgment, relative to the Island of Negrais.

Transmitting Mr. Morton's answers to the queries relative to the Island of Negrais.

I have the honour to be,
Sir,
Your most obedient servant,
(Signed) T. DICKENSON.
Commissioner of Arrakan.

ARRAKAN,
Commissioner's Office, Khyouk Phyoo.
The 24th September, 1836."

" *To* CAPTAIN T. DICKENSON, *Commissioner of Arrakan.*

Sir,

I beg leave to annex such information as I have been able to collect, on the queries regarding the Island of Negrais, forwarded with your letter of the 12th ultimo, No. 740.

'What is the general appearance of the Island, its distance from the nearest shore, and the character of that shore?'

Oblong, hilly, and covered with jungle, distant from the nearest shore two miles, that shore coarse sand and pebbles.

'What is the circumference and area in square miles?'

Circumference eighteen miles, and area about ten square miles.

'What is the geological nature of the soil, and sub-strata: also those of the nearest mainland, general appearance of the ground, whether hilly, undulating or flat?'

No more known than that the beach is sandy, and that some of the land in the interior might be cultivated with paddy; at present it is said to be uncultivated; the Island differs in no respect from the main land; its general appearance is hilly.

'What is the quality and depth of soil, and what are the natural productions of the Island?'

Sandy beach and alluvial inland, depth not known; jungle of the usual kind, and some gurjun trees.

'What are the quantity and quality of the water, and whether running streams or springs?'

Water plentiful and of good quality, found at the depth of three or four cubits; no streams, but a few springs.

'Are there any lakes or morasses?'	None.
'What is the highest elevation above the sea?'	Elevation not known, but said to be seen from the sea sixteen miles off.
'What shelter is afforded by mountains or forests?'	Good shelter is afforded to shipping at all seasons of the year.
'The influence of the above on the prevailing winds?'	Said to exert no influence.
'The seasons, and in what they differ from those of neighbouring countries?'	These differ in no respect form what prevail in the neighbouring countries.
Population, physical character of the resident natives of the Island, if any, and the surrounding countries?'	Said to be about fifty families, Burmese and Talleins, engaged in fishing and preparing bali-chong, nothing known of their physical character.
'Mode of construction of their dwellings?'	Dwellings constructed of bamboos and leaves, raised on machauns as in Arrakan.
'Their habits and customs, diet, &c., the state of the harbour, and whether it possesses the uncommon advantages of security and convenience described by mariners and geographers, as belonging to it?'	Differ in no respect from the Burmese and Mugs, they eat everything and burn their dead; the harbour is said to be good holding ground, and to possess all the advantages of security and convenience ascribed to it.
'In whose possession and under whose authority is the Island?'	Under the Burmese.

I have the honour to be,
Sir,
Your obedient servant,
(Signed) J. MORTON.
Senior Assistant to the Commissioner.

P.S.—Further intelligence informs me that there is a small morass (Iheab or Dhepa) in the Island, and about 20 or 25 dorns of land cultivated and sown with paddy.

(Signed) J. MORTON.
S. A. Commissioner.

True copy.
(Signed) T. DICKENSON.
Commissioner of Arrakan."

The following is a copy of the Treaty whereby the Island of Negrais was ceded in perpetuity to the British:—

"Treaty of friendship and alliance, between the Honourable the United Company of Merchants of England, trading to the East Indies, subjects of His most sacred Majesty, George the Second, by the Grace of God, of Great Britain, France, and Ireland, King, &c. &c. &c. of the one part, and the Great King of Ava and Pegu, the greatest King upon Earth, Allaum Praw, &c. &c. of the other part.

"Be it known, unto all whom it may concern, that the parties above-mentioned, wisely considering that the riches of Kingdoms are derived from commerce, for the promotion and prosperity whereof, it is necessary, that security and a free intercourse should subsist between the nations trading together, they the said parties have therefore, for their mutual benefit and advantage, agreed on the following Articles:—

"1st. The King of Ava and Pegu doth hereby for himself, his heirs and successors, freely and absolutely grant unto the said Honourable United Company, and their successors, the Island of Negrais, which from henceforth for evermore they shall and may peaceably and quietly possess and enjoy, together with all benefits and advantages arising therefrom.

"2nd. The King of Ava and Pegu, for himself and his successors, doth also hereby freely and absolutely grant unto the said Honourable United Company, and their successors, a spot or tract of ground situate on the bank of Persaim River, opposite to the Pagoda Hill, and the old town of Persaim, of the following extent—viz., two hundred bamboos square, each bamboo containing seven cubits; which said spot or tract of ground at Persaim, the said Company and their successors, shall and may henceforth, for evermore, peaceably and quietly possess and enjoy, together with all benefit and advantage arising thereby, and with full liberty to build fortifications, and erect such other buildings thereon, as they shall think fit.

"3rd. The King of Ava and Pegu doth hereby further for himself, his heirs and successors, freely and absolutely grant unto the said Honourable United Company, and their successors, and the servants of the said company, the full and unlimited privilege of trading, in what kind of goods or merchandize they shall think

fit, throughout all his dominions, without let or hindrance, and free of all duties or customs whatsoever; provided that the commander of every ship, arriving at any of his ports, and claiming the above privilege, do produce before he can be entitled thereto, a certificate signed by the Governors, Chiefs, Factors or Agents of the said Company, that the goods on board such ship, are the sole property of the said Company, or their servants, but all goods whatsoever belonging to strangers, or persons not actually in the service of the said Company, shall pay the accustomed duties.

" 4th. The King of Ava and Pegu doth hereby give and grant unto the said Honourable Company, and their successors and servants, the free liberty of employing such artificers, workmen, or tradesmen of his subjects, as shall be willing to engage in their service, on paying them the usual and accustomed wages, and the King doth also hereby promise, that he will publish to his subjects free liberty of engaging themselves in the said Company's service as aforesaid.

" 5th. The King of Ava and Pegu doth hereby promise, that in case any of his officers, or subjects, shall at any time invade, or molest the said Company, or their servants, in any manner or wise, or abridge them of any of their privileges of trade, hereinbefore expressed, on due complaint thereof made, he will, to the utmost of his power, without delay, protect and defend the said Company and their servants, and support them in the exercise and enjoyment of the said privileges.

" 6th. In consideration whereof, the said Honourable Company do hereby promise and oblige themselves to present unto the King of Ava and Pegu, annually, one piece of ordnance to carry a twelve pound shot, as likewise 200 viss of gunpowder, as an acknowledgment, that they bear in remembrance the King's friendship, in granting the said Island of Negrais, with the spot or tract of ground situate on the bank of Persaim River, as before-mentioned, to the said Company.

" 7th. The said United Company do hereby, for themselves, their heirs and successors, fully and absolutely grant unto the King of Ava and Pegu, and his successors, and his and their subjects, the full and unlimited privilege of trading in what kind of goods or merchandize they shall think fit, at the said Company's ports of Fort St. George, Fort St. David, Davie Cotah, and Vizagapatam, on the Coast of Coromandel, or any other of the

Company's ports in India, without any let or hindrance, and free of all duties and customs whatsoever, provided that the Commander of every ship, arriving at the said ports, and claiming the above privileges, do produce before he can be entitled thereto, a certificate, under the King's Chop, that the goods on board such ship are the sole property of the King or his subjects.

" 8th. The United Company do hereby, for themselves, their heirs and successors, promise and oblige themselves to aid, assist, and defend, the King of Ava and Pegu, and his successors against all their enemies by sea and land, and for that purpose to furnish such a number of troops, with proper warlike stores, as the occasion may necessarily require, and the said Company can conveniently spare, from the defence and protection of their own territories; upon consideration, nevertheless, that the King shall defray the wages and all charges whatsoever of such troops, during the time they shall be in his service, and pay for all warlike stores that shall be expended.

" 9th. The said United Company do further for themselves and their successors, promise that in case the King of Tavoy, should at any time hereafter take up arms against the King of Ava and Pegu, they will not on any account give him the least aid or assistance; but on the contrary they do oblige themselves to protect and defend the King of Ava, and his dominions and subjects, to the utmost of their power.

" In witness whereof, I the great King of Ava and Pegu, &c., Allaum Praw, have hereunto affixed my Royal Signet, this 28th day of July, 1757."

The following extracts from a State Paper, dated fourteen months after the massacre at Negrais, would seem to authorize the restoration of the Island, with all the former rights and privileges:

Translation of a Letter from MANGEE NORATA, Prince of Persaim, &c. &c.

To the Honourable GEORGE PIGOT, Esq., *President and Governor of Fort St. George.*

" By order and oath of the powerful Lord, the Lord and Head of all Kings of the Eastern Parts of the World, and above all Crowns, Lord of the White and Speckled Elephants, Lord of the Mines of the Rubys, Topas, Gold, Silver, Iron, and Lead, &c., King of Kings, and Lord of all Provinces of the East; whose oath I have taken with a true heart, and by him appointed Prince of all the lower Countrys of this Place, that belonged to three Places of Pegue, and Sea-port Town, Slaves of His Majesty, the inhabitants thereof are like the Children of my Breast, whom I take care to judge as they behave, who am Mangee Norata, with five hundred and twenty-eight Loves, I send my service to the Honourable Governor of Madrasse, George Pigot, Esq., whose country and ours was in Ancient Times as united together as a Tulip Flower in the middle of a Tank, so was also our friendship then; and I take it to be so now: between Strangers and my nation, and hope it will last long; and you will please come to trade as formerly. The Chief of Negrais interfered himself with the Peguers, who were Rogues, Runagadoes, oath-breakers, and being against us, hid themselves in the Woods, and robbing our Towns and Villages, as opportunity offered them; these People did the Chief of Negrais harboured, we was informed of, and have put a stop to it, that the Company should not harbour them for the future, but could not keep them under, for which reason the Company being found guilty, for acting in the manner which was not right, therefore mischief had befallen them, which you were informed of; and now what is past, is past: now your Honour has been pleased to send, and advised us by letters of your intent, and presents to the King by Captain Walter Alves, which is come to us now, with a clear conscience Captain Alves did in behalf of the King of England and the Honourable Governor of Madras, George Pigot, Esq., begged; which was accepted by the King, and has granted the residing place of Persiam, and the Island of

Negrais as before; but with this condition, that all Ships that comes there to trade, both Company's and Merchant Ships, should pay their due Customs as before: at which time they will have free liberty to sell and buy their Merchandize without any molestation. This is the King's orders, and according to this order, you will please to comply; and whoever you will please to send over as Chief, let him be a man of confidence, and a man of great sense, if you will send such a person here, you shall not want whatever you desire; and recommend him to me, that I will assist him whatever lyes in my power to beg of the King. * * * *

"RANGOON, November 8th, 1760.
First day of the New Moon."

From a letter of "Antonio the Linguist," an important personage at the Burmese Court, to the address of the Honourable George Pigot, Esq., Governor of Fort St. George, and dated Persaim, 14th November, 1761, it is clear, also, that the impression amongst the Burmese authorities on the spot was, that a complete restoration of the British rights to Negrais, &c., had been effected through the agency of Captain Alves; for he refers to "Captain Alves, who well knows what pains I have taken to assist him in transacting the business he was charged with, on account of the Honourable Company, and especially as he has had the good fortune to succeed," &c. &c.

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PART II.

ON THE

SELECTION OF LOCALITIES FOR THE SICK

OF

CALCUTTA AND MADRAS.

The neglect of a place of resort in sickness a matter of surprise, as regards Calcutta and Madras.

It is a subject of general remark and some surprise amongst strangers, that no place of resort for sick and convalescents has been established by the wealthy inhabitants of Calcutta and Madras. It was but the other day that, in Bengal at least, capital to any amount might be obtained for the wildest of commercial and other enterprises; and it is much to be regretted that the only attempt of the kind here contemplated partook but too much of that speculative character.

The Saugor Island scheme in 1819.

Had the projectors of the Saugor Island scheme of 1819 confined their views to the erecting of lighthouses, the banishment of tigers, the growth of rice, and the making of salt, we could have nothing to complain of; but when "Members of Council, Judges of the Supreme Court, Generals, Civil Servants, Divines, Lawyers, Physicians, Military Officers, and Merchants," propose that "farms and granaries, and towns and busy population shall succeed," in defiance of the tides and inundations, "to all the frightful silence of sterility and pestilence:"—moreover, when these gentlemen propose to lay out large sums for a "lodging-house" on Saugor Island, to which the agreeable accompaniments of baths, palanquins, horses, and elephants were to be added—all "*for the benefit of the sick who require sea air,*" it might have been expected that some step had previously been taken to ascertain whether the position really possessed any, and what, capabilities for the residence, even of Europeans in health.

That it had not any capabilities, even for the latter purpose, the least preliminary examination would have satisfied any one qualified for the task; for, had the whole

Island been as thoroughly cleared as the glacis of Fort William, it had yet in its soil, and in the condition of the immediately surrounding localities, what must for ever have rendered it a place of residence fatal to all but Molunghees. Altogether, the attempt did little credit to the topographic knowledge or commercial forecast of so enlightened a community as that of Calcutta in 1819. The fault, however, must rest chiefly with the *physicians*; for *they* certainly should have known better. As for the others, they were willing to bestow their capital in promotion of what they could not but perceive to be an object of great public and private utility; but all hope of success was vain, owing to the signal want of every previous scientific information requisite to give direction and effect to their endeavours.

Wasteful expenditure of life and money in this ill-judged project.

This notable scheme cost, from first to last, in human life, including all who died in the clearing operations, and the six thousand odd who perished in the inundation of 1833, more or less, seven thousand souls.

It cost in money :—	Sicca Rupees.
Government preparation for a Light-house . .	60,000
Expended by the Saugor Island Society . . .	339,000
Expended by the Lessees	581,000
Total, Sicca Rupees . .	980,000

Any comment on the above summary would only destroy the impression. Let us only hope that the next attempt of a similar nature may prove more successful.

The ill-judged and disastrous experiment on Saugor Island has proved two things:—the necessity there existed, and still exists, for a place of resort in sickness, and the eager solicitude of the inhabitants of Calcutta to obtain such a place. That an object of such great public advantage should still remain unattained must be matter of regret to every reflecting person.

Places of resort in former times according to Dr. Lind.

In former times, we hear that "the unhealthy town of Calcutta, in Bengal, has in its neighbourhood the healthy situations of Barasette and Ghyretti, where the gentlemen residing in Calcutta should retire in the months of July, August, September, and October. Both Chandnagore

and Chinsurah, the French and Dutch settlements in Bengal, are more healthy than Calcutta."

Their advantages but small compared to the real wants of the sick.

Their necessities drove the inhabitants of former days to seek shelter, during the period of danger, in the healthier localties mentioned by Dr. Lind; and, admitting their superiority over Calcutta, the advantages to the sick must yet have been small comparatively. I have seen the same measure continually under trial there, from the want of a better resource, and in severe cases, with but slender benefit; indeed, there is but one direction that offers a chance of recovery to the really sick, and that is, the neighbourhood of the sea, or an insular climate. It is to these, above all others, that the inhabitants of Calcutta and Madras should look; and there is not a year that I did not witness the most lamentable sacrifice of health, and of life, too, from want of such a place of resort, especially during the S.W. monsoon, when persons in a state of extreme illness are unable to undertake a long voyage in the face of the S.W. monsoon and a southern winter.

An insular position, or one on the sea-coast, the most desirable.

Results of the Author's experience on this head.

From an extensive observation of the effects of a residence in the mountain ranges, I am disposed to consider them as chiefly beneficial in *preserving* health, and in this sense they may be rendered of the greatest importance to our military establishments, and especially to the European portions of them.

I have seen officers in great numbers every year proceeding to the Cape and to England, in whose cases a residence of one or two seasons in the hills had been insufficient to overcome the habit of recurrence even of common intermittent fever. I have witnessed better results, in a great variety of instances, from a two months' voyage to sea—such is its superior influence on health.*

The result of all my personal observation would there-

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* There went to the hill ranges during the ten years ending 31st Dec. 1837 . . . . . 723 Officers.
Ditto to the Colonies of N. S. Wales, the Cape, and Mauritius . . . . . 242 ditto.

Total during ten years . . . 965

fore lead me to the conclusion that, when Europeans have contracted disease, or are suffering from protracted convalescence on the continent of India, there are distinctive characters which give a preference to an insular climate over every other; viz., the purity of its atmosphere, and its equability of temperature, both which are enjoyed by an insular position in a degree nowhere else to be found. In Madeira, for instance, the winter is 12° *warmer* than in Italy or France, while the summer is 5° *cooler:* and while the mean annual range at Madeira is only 14°, it is double that amount at Pisa, Rome, Naples, and Nice.

Malte-Brun's preference of an insular climate.

Malte-Brun, speaking of the air of open and elevated plains as conducive to health and longevity, remarks, that "the same thing may be said of an insular atmosphere, which is always renovated by the breezes from the sea."

The climate of the mountain ranges inferior.

The nearer mountain ranges have of late been looked to with much solicitude by the inhabitants of Calcutta and Madras; but, without comparing the qualities of their atmosphere, or reckoning the difficulties to the really sick in reaching such places, my own experience, together with the results obtained all over India, lead me to the conclusion already stated. The mountain ranges may be rendered eminently useful in the *prevention* of disease; but, in the *cure* of disease, there is no climate so powerful as that of the ocean, or of an island.

Importance of the subject even to persons in health, and considered as a measure of prevention.

But it is not alone to the sick that a suitable place of resort is necessary as a means of recovery: the healthy are also in need of it, as a means of prevention during the unhealthy months, but especially such of them as suffer from the cares and confinement of official duties, or such as are not inured to the climate. To both classes it will afford one valuable protection—that from an otherwise very probable attack of serious illness—an accident to which their condition renders them peculiarly obnoxious.

Pooree and Amherst Island have been spoken of as places of resort.

Pooree and Amherst Island, situated on the opposite shores of the Bay of Bengal, have been talked of as eligible places for the sick of Calcutta, and so have some positions along the sands of Balasore; but, as the localities on the western shores only pretend to salubrity during the hot months, and are then inconvenient and difficult of access, no serious steps have ever been taken

regarding them. Some of the smaller islands on the Eastern coast of the Bay of Bengal might reward the trouble of examination; but, in the absence of all accurate information regarding these last, it has always appeared to me that, on every account, our ancient establishment of Negrais merits our especial notice, and that not amongst the least of its advantages may be numbered its proximity to Calcutta and Madras (being but four days steaming from the former), and its accessibility at all seasons. Its insular climate too—its geological character—its free exposure to the influence of the S. W. monsoon during eight months of the year—its noble harbour, easy of ingress and egress under every change of season—all point it out as a place of the highest promise: in short, next to the special sanitary improvement of the two Capitals referred to, the possession of some such place of resort for their sick and convalescents, is the desideratum.

Preference given by the Author to the ancient British Settlement of Negrais.

The country adjoining Negrais—the Delta of the Irawady — is very unlike that of the Ganges, being generally salubrious.

Salubrious nature of the Delta of the Irawady.

This quality is ascribed by Dr. Francis Buchanan Hamilton, who accompanied Colonel Symes on his first embassy to Ava, to the "anastomosing branches of the Pegu rivers," which carry off the "superfluous water, and prevent it from corrupting the air."

The geological nature of the soil, as described by Dr. Hamilton, would also seem to contribute materially to this end, by affording a considerable fall towards the sea; for, he speaks of rocks, eminences, and ridges of considerable length; all which give to the valley of the Irawady its acknowledged advantages over the Delta of the Ganges.

The quality of its soil, and of the country surrounding Negrais also, is said to be excellent, while the sea abounds in all kinds of fish, including turtle on Diamond Island, three leagues distant.

The indisputable superiority of the Burmans, amongst the nations inhabiting the vast peninsula that separates the Gulf of Bengal from the sea of China, is doubtless to be ascribed mainly to their fine climate; for, in their habits of life, and in their diet, they are even below the natives of Hindustan.

Climate of Pegu of acknowledged salubrity.

The difference in the physical character of the inhabitants of Pegu, as compared with the inhabitants of Bengal, is no less remarkable than that of the soil and climate; the natives of the former country being conspicuous even amongst the Burmans for their athletic forms and active habits.

It is, then, to their climate, and to nothing else, that they owe this superior physical development. Their entire exemption also, from the prejudices of *caste*, gives them a great moral superiority, which leaves them open to a degree of improvement difficult of attainment in any part of India.

Symes, Hamilton, and Crawford, on the climate of Pegu.

Dr. Hamilton speaks of Rangoon as "situated in a very healthy and fertile country, near the former town of Tagoon—very unlike Calcutta, Daccah, or the intermediate places, which are still more unhealthy."

Of the climate of Negrais Mr. Crawfurd reports as follows:—"The result of all my inquiries on the subject is, that the climate is considered by the natives perfectly salubrious." Of the general climate of the country also, Colonel Symes has recorded a very favourable opinion, "having lost only one man by disease" during the whole of his residence in Pegu and Ava. Dr. Hamilton writes as follows:—"The anastomosing branches of the Pegu rivers, beyond the reach of the tide, are chiefly swelled by the periodical rains; and many of them, for a great portion of the year, are nearly dry; but for a time they are of much use, both as fertilizing the country and for commerce, as during floods they admit of extensive navigation. They also contribute much to the health of the climate, by carrying off superfluous water, and preventing it from corrupting the air; so that Rangoon, surrounded by inosculating rivers, enjoys a salubrious air, very unlike Calcutta, Daccah, &c., or the intermediate places which are still more unhealthy. One of the most remarkable features of the country, 'the Delta of the Irawaddy,' is, that although it is far from level, consisting chiefly of swelling grounds, many places of which contain rock; and although in many places these rise even to hills disposed in ridges of considerable length, though of no great elevation, yet the rivers anastomose almost as much as in the lowlands of Bengal,

where there is not the slightest trace of rock, stone, or eminence."

Statement of Captain Cox.

"The general sulubrity of the air," says Captain Cox, speaking of Rangoon, "is best evinced by its effects; the inhabitants, male and female, are a robust race, and strangers in general preserve their health, or recover soon if they arrive sick."

Climate of Amherst, according to Mr. Ryley.

In remarks on the climate of Amherst, on the Tenasserim coast, by Mr. Ryley, he states that, "for a period of nearly nine months it enjoys a breeze fraught with health from the ocean's breast: and owing to its coast locality, a more equable temperature than Moulmein is maintained throughout the year.

"This is strikingly apparent duing the N.E. monsoon, when the prevailing wind is from the North, with a variation towards the East point during the day; when, besides the calmer temperature, this wind has a peculiarly desiccating and penetrating effect, and at Moulmein is attended with dense fogs, from which, however, Amherst, is particularly free; the result, it may be presumed, of a higher temperature, caused by the warm exhalations from the sea." All the advantages here mentioned would seem to belong to Negrais, a locality on the same line of coast, possessing the superiority of equability of temperature, which everywhere belongs to an insular over a continental position. It is justly described by Mr. Ryles as "forming the extreme south-point of the coast jutting into the Bay of Bengal, and swept by the winds of the S.W. monsoon, which blow steadily upon it from a wide expanse of ocean for half the year, and tempered during the dry season by regular alternations of land and sea breezes."

Speaking of the climate of Amherst generally, Mr. Ryley says:—"From observations during several years, I have ascertained the thermometrical range to be, for the S.W. monsoon, or from June to September, inclusive, 75° to 86°, and from December to February, 60° to 78°; occasionally in September and October as high as 88°, the intermediate months, as already stated, bringing a refreshing sea-breeze, which rarely extends to Moulmein. The mean average daily variation of temperature does not exceed 10°. It may be noticed that the maximum range of the thermometer is from 86° to 88° within doors. No incon-

venience is felt from the heat so long as the breeze prevails; and that for a period of twelve years I have pursued my out-door occupations, from 10 A.M. until 2 P.M., with no shelter from the sun but that afforded by a 'sola topee,' and I have never experienced any bad effects from the exposure."

The S.W. monsoon sets in on the eastern coast of the Bay of Bengal earlier than on the continent of Hindustan, beginning in Pegu about the 10th of May, and ending about the end of October.

"During the earlier period of the S.W. monsoon," says Mr. Ryley, "the weather may be termed boisterous, the squalls, attended with torrents of rain, following each other in rapid succession; their force, however, is soon expended, and never reaches to a 'gale,' a fact sufficiently evident in the frail roofing of Attap leaves of the houses, which, unless decayed in the fastenings, rarely suffers from the winds. Scarcely a day passes without an interval of dry weather, as however copious the rain may have been half an hour previously, its traces on the ground have totally disappeared, leaving a dry foundation for the foot."

The destruction of the Rangoon European force by causes other than climate.

Those who would judge the climate of Pegu by the fate of the European army at Rangoon, must be told that neither there nor anywhere else in Ava were the soldiers cut off by tropical diseases, as in India. It was scorbutic disease, and that seriously complicated with every casual illness arising in the course of a most arduous service, that destroyed the force; and this terrible scourge was no more affected in its progress by the climate of Pegu than would have happened at any of our best stations in India during the rainy season, had field operations continued to be carried on in the same manner, and under the same privations.

Comparative exemption in the native portion of the army.

Climate, in short, was one of the very least of the causes that led to the destruction of the European force, and this truth is amply borne out by the comparatively healthy condition of the native portion of the army.

The writer of this memoir served with the forces under Sir Archibald Campbell, with which he marched from Rangoon to Upper Ava. The climate throughout was both agreeable and salubrious; and, with all the hardships and privations of the two campaigns, from which all

the horses of the corps perished, there were but few deaths amongst the soldiers of the Body-guard, other than by casualties in the field.

Lastly, of the more immediate object of this inquiry, Negrais: the result of all observation goes to prove the climate, both local and general, to be excellent. Doubtless, three-quarters of a century of utter neglect is sufficient to injure the best locality, and Negrais must stand in need of that without which no climate can ever be really salubrious—the labour of man. We seldom find that the best localities even are healthy in the mere state of nature.

Let us hope, then, that the subject may receive from authority the attention it deserves before it is too late; that is, before an alien power seize upon and convert what, to us, would prove a source of power, wealth, and perpetual quiet on our Eastern flank, into a thorn in the side of our empire, which at the least would risk an European war to eradicate. Rangoon also could with ease be rendered alike impregnable with Negrais, and there can be little doubt that, under the management of such officers as Mr. Maingy and Col. Burney, the Burmese could be induced to make the proposed exchange, so as even to include Rangoon. I believe I have stated fairly both the British right of possession to Negrais and Bassein, as well as the value of these acquisitions: but if any one should suspect that an over-anxiety for the advancement of a favourite object, or for the promotion of British interests, or for the welfare of the capital of British India, has influenced me, let him inquire more narrowly into the importance and capabilities of the two positions on the Coast of Pegu here brought under consideration, and let him contemplate what these might become in the hands of our enemies, and how fatally both might then be turned to our detriment.

THE END.

Savill & Edwards, Printers, 4, Chandos Street, Covent Garden.

LETTER

TO THE

EDITOR OF THE "DAILY NEWS,"

IN ANSWER TO

CERTAIN REMARKS CONTAINED IN THREE CHAPTERS ON BARODA AFFAIRS, WHICH APPEARED IN THAT JOURNAL ON THE 23RD, 24TH, AND 25TH DECEMBER, 1852, AND HAVE SINCE BEEN RE-PUBLISHED IN A PAMPHLET SIGNED

"INDUS."

BY

LESTOCK R. REID, ESQUIRE.

Late Member of Council, Bombay.

"La promptitude à croire le mal sans l'avoir assez examiné, est un effet de l'orgueil et de la paresse. On veut trouver des coupables, et on ne veut pas se donner la peine d'examiner les crimes."—LA ROCHEFOUCAULD.

LONDON:

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1853.

TO THE

EDITOR OF THE "DAILY NEWS."

SIR,

Your issues of the 23rd, 24th, and 25th of December 1852, contain three "Chapters" on Baroda affairs, professedly drawn from the two volumes of the Blue Book, printed by order of the House of Commons on the 30th of June 1852. These chapters abound in aspersions on the character of myself and others, which are scandalously untrue, have no support in the book itself, and indeed may be readily refuted from its pages. The whole is a dishonest concoction of falsehoods, which, in an ordinary case, would merit no elaborate refutation. In this country, however, so few possess a knowledge of Indian characters or affairs, or will consent to toil through two folio volumes of an Indian Blue Book, that possibly the vehement denunciations of a libeller may obtain some credence from their mere audacity and constant reiteration; especially when they find

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NOTE. The numerical references are to the pages of the Blue Book, unless otherwise stated.

a place in a widely circulated journal, the editor of which has blindly lent himself to their dissemination. I come forward, therefore, to show, in as far as my own conduct is concerned, that the allegations of your correspondent are the results of mingled ignorance, rancour and mendacity.

The mis-statements which I shall point out in the course of the following observations, suffice to show that the writer of the chapters cannot have perused the Blue Book with the care and attention necessary to qualify him to argue upon the facts and reasonings which it contains. He has taken up the case against the Government and against its officers (always excepting those who may differ in opinion from the Government) with an unfairness and malignity which will be obvious to the most careless reader. He is credulous of every statement that may defame those on whom he has fixed himself. He imputes the vilest motives with no compunction, and with no proof. He is ready upon any, or without any, authority, to pass *ex parte* condemnations on distinguished officers; relying for the most part on vague rumours, alleged, by interested parties, to be current in one of the most profligate courts in India.

For the information of the general reader, I will briefly explain the constitution of the Bombay Government, and my connection with it, which has caused my name to be mixed up in these proceedings.

The Governor is the president, and the first of a Council of four members; the Commander-in-chief

being the second; and two civil servants the third and fourth. Resolutions are passed on the votes of the majority, the Governor having a casting vote. These usually take the form of minutes. In all cases the initiative is with the Governor. He either prepares his own minutes, having them, when necessary, copied in the office of his private secretary; or they are brought to him in draft, for his consideration, by the Secretary of the department, either in his handwriting, or copied in his office from his rough drafts. The latter is the usual process in all except cases of extraordinary importance, or cases in which a Governor himself possesses that Indian or practical knowledge which enables him to propose measures without consultation with any other party. From these minutes, if concurred in by the majority of the Board, orders are promulgated through four Secretaries, of the political, revenue, judicial, and military departments. By virtue of his seniority, the senior civil Secretary is Chief Secretary; but he exercises no control over the departments of his colleagues. Native correspondence is conducted by a deputy Secretary in the Persian department. The Governor, when on a tour in the provinces, has all matters of any importance referred to him. He is attended by a civil Secretary, who, while he aids in the general disposal of such matters, continues to conduct all the important business of his own department, the mere formal details of which are carried on by one of his colleagues at the presidency, whose duty, in respect to

such department, is merely to collate the drafts of letters to be issued, with the minutes on which they are founded; sign the letters themselves when prepared; and generally perform, for the absentee, any matters of mere routine.

Previously to 1831, I had held the office of principal collector and magistrate of the Konkun. For a few months in the beginning of 1832, I acted as Revenue Commissioner for Mr. Williamson (now Ramsay), succeeding that gentleman in May of that year as Secretary to Government, in the Revenue department. Ill health compelled me to proceed to the Cape of Good Hope in September 1835. I returned to Bombay on the 27th of November 1837; and in January 1838, became Chief Secretary, retaining charge of the Revenue department. In 1841, in consequence of some objection on the part of the political Secretary, I accompanied the Governor, Sir James Carnac, to Baroda; being absent on that occasion from the 21st January to the 12th February 1841. In September of that year, Mr. (now Sir George) Anderson selected me to fill a temporary vacancy in council. I resumed my office of Chief, and Revenue, Secretary in February 1842; assumed my permanent seat in Council on the 1st of March 1844; became acting Governor for six months in 1846-7; and finally left India on the 3rd March 1849.

I have never served in Goozurat, nor set foot in the province, except on the occasion of the three weeks' visit above alluded to in 1841. I have no

knowledge of the Goozuratee language, but am very familiar with the Muratee, which is the language of the court of Baroda, though unknown in the province beyond the precincts of the court. In the political affairs of Goozurat I never took the least interest, until my accession to council obliged me to consider those which came before me. These throughout my whole career as Secretary and member of the Government, were conducted, under the Governors and their Councils, by Mr. Willoughby, one of the ablest officers whom the Indian service has produced, but whose distinguished merits and services have screened him, no more than myself, from the shafts of malignant slander.

I will further add, that throughout my Indian service, I never hesitated to act upon, what appear to me, the wise and statesmanlike views of the late Sir John Malcolm, in my communications with all ranks and classes of natives. My knowledge of their language, from the earliest stage of my career, enabled me to converse with them, whether in official or private life, in the freest manner. I was haunted by no fears of misconstruction of the motives which led me to receive the visits of natives. I thought it as much my duty to receive them as to do any official act. The fears of "Khutput" had not raised a barrier between the governing, and the governed, portions of the community. I relied on my own character, as every honest man ought to do, to protect me from direct attack or malicious imputation; and I did what I deemed my duty,

fearlessly, and without regard to consequences. I felt myself above the atmosphere of suspicion.

With the above remarks, which are necessary to the elucidation of what follows, I proceed to consider the distinct allegations which are made against me. Your correspondent has mixed up into one heterogeneous farrago, a multiplicity of incongruous transactions, extending over a period of sixteen years, relating to different persons, and decided by different Governments. The transactions, so confounded, may rightly be separated under three heads.

First. A number of cases which may be termed the Nagur cases, and which were all, I believe, discussed and decided between 1835 and 1838.

Second. The alleged attempt to bribe the Bombay Government in 1840, not discovered nor discussed till 1842-3.

Third. The three cases of Jethabace Shetanee, Govindrao Guikwar, and Guorojee Pol, in which Nursoo Punt is concerned, and which will require particular notice, as they occurred, or the consideration of them commenced, while I was a member of the Government.

The Nagur cases occupy the whole of the first "Chapter," and part of the second. They relate to the prosecution, for malpractices, of certain Brahmuns in public employ in Goozurat, of the *Nagur

Note. The real designation of this caste of Brahmuns is "Nagu," or "Naga," a Hindoo legend deriving their origin from

caste. My name is early introduced in connection with them, for the evident purpose of losing no time in associating it with base suspicions. It required, indeed, no small ingenuity to represent me as in any way concerned in these cases. During two of the four years of their progress, I was absent at the Cape of Good Hope. Even when in Bombay, I was neither a member of the Government, nor Secretary of the department in which they were considered. I never was consulted in respect to them; nor, had I been so, could I have given advice, for I was ignorant of every particular connected with them, and am so to this day, except so far as I have very recently heard them spoken of, and seen them alluded to in the cursory view which I have taken of those parts of the Blue Book in which my name is not specifically mentioned. Several of the letters of 1838 may bear my signature. That cited by your correspondent is dated at a period when the political Secretary, Mr. Willoughby,

"Mr. Secretary Reid, whose name will be found painfully connected with worse intrigues hereafter, declined the recommendation, &c."—Chap. I.

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the "Nag" or Cobra de Capello. With the view, probably, of holding them up to public detestation, as endowed with all the evil attributes of that venomous reptile, Col. Outram terms them the "Snake caste," and "Snake fraternity." But others describe them as an intelligent race, and celebrated among their countrymen for qualities the reverse of those thus assigned to them. Col. Outram may have been deceived by the mere sound of the name, or, as I understand he does not speak, read or write either Goozuratee or Muratee, (the languages alone in use in Goozurat,) his interpreters, if unfriendly to the Nagus, may have misled him. 1341-2.

was with Sir Robert Grant in the Deckan. Others were issued at a time when the same officer had been specially permitted to hold himself aloof from the disposal of these cases. As already stated, however, beyond the duty of seeing that the letters issued were in accordance with the minutes, and the manual operation of signature, I had no concern with them. The decisions emanated, as the records will demonstrate, from two persons altogether above the charge of either baseness or incapacity—the late excellent Sir Robert Grant, then Governor, and his able colleague, Sir George Anderson, now Governor of Ceylon.

My name could have been mixed up in this set of cases only by one entirely ignorant of the subject, and quite reckless of his assertions. I will add only one more observation. The folly and unfairness of assuming that the Secretary signing a letter is, therefore, responsible for its contents, may be fully established from the papers under consideration.

1379. In these Nagur cases Col. Outram was guilty of that injustice towards his friend, Mr. Willoughby; he discovered his error, and made an apology; but he does not seem to have taken warning. The injustice has been repeated as respects myself; to expect an apology from your correspondent would be to give him credit for some sense of shame. I shall therefore pass on.

We now come to the alleged attempt to bribe the Bombay Government, in 1840. On this subject, there appears, in Chap. II, more than a column of

loose surmises and vituperation, but an utter neglect of facts and no mention of details, with which the writer has taken no trouble to make himself acquainted. The history of this transaction is briefly as follows:—

During Sir George Arthur's government, information was obtained that Dhakjee Dadajee, a disgraced minister of His Highness the Guikwar, and long resident in Bombay, had extorted large sums of money from his former master, under pretence of bribing the Governor and other parties, during the administration of Sir James Carnac. It was understood that this fraud would be brought home to him were his papers seized; they were seized, but the information desired was not obtained. Dhakjee sued the Government in the Supreme Court for heavy damages, and was nonsuited; simply, I believe, in consequence of some informality in his legal proceedings. I am not familiar with the particulars of this case. It occurred ten years ago, and was not conducted in the department over which I presided as Secretary. But I believe that Mr. Howard, the acting Advocate-general, pleaded the nature of the papers which it was expected to discover, as justificatory of the act of the Government in having had recourse, under his advice, to the extreme measure of issuing the search warrant.

In investigating a case of this nature, no difficulty can arise to an unprejudiced mind in distinguishing two very different issues, viz.:—first, whether Dhakjee Dadajee was guilty of having obtained

money on the false pretence of bribing certain functionaries;—and next, whether those functionaries were guilty of having received the money as bribes. Yet, strange to say, your correspondent seems unable to comprehend such distinction. He finds it convenient to confound the two issues, and, under cover of the confusion, to insinuate a charge against the Government, and then to assume that it must be true.

That His Highness the Guikwar may have consented to such appropriation of certain sums, is by no means improbable; but that such sums ever reached, or were intended by those who procured them (if they ever did so) to reach the parties indicated, no one, in those days, thought for a moment of assuming. There was no accusation to "shock," or to "repel." No one was ever asked to disprove the receipt of what had never been alleged to have been received. The facts, as they are now known, were then known. They were declared openly in the Supreme Court; yet no thought was ever harboured of there being any real charge against Sir James Carnac, or against any of the parties named. For my own part, having never had any concern in Baroda affairs, or with a single individual of or from Baroda, and viewing the mention of my name among the intended recipients as arising solely from the accident of my having accompanied the Governor on his tour to that capital, I looked upon the whole affair as one of those efforts, which are of daily occurrence, where an unscrupulous scoundrel endeavours to obtain money by

nefarious means from a credulous dupe, and I have since scarcely given the matter a thought.

The manner in which your correspondent has first taken for granted this novel allegation against myself, and then paraded it in every column, and worked it into every case, is so characteristic of his propensity blindly to defame that I cannot abstain from further noticing it. I have to deal with the insinuation that the money was received by Dhakjee, and passed beyond him. The evidence proffered by your correspondent to his readers on this head is;—a statement of the native agent Heeralal (a man, I may observe, afterwards dismissed for corrupt practices);—the alleged silence of the 1400.
Bombay Government;—and certain alleged rumours at Baroda. What then does Heeralal state? So far as I can discover, nothing but this,—that His Highness the Guikwar, having been informed that satisfactory negociations had been made with certain functionaries, ordered money to be transmitted to his agents on their behalf. Here is no hint of the money having passed Dhakjee. I can discover no more than this statement which, at all events, I am not concerned to refute. Again, the Bombay Government, we are informed, were submissively silent under these imputations. This is wholly untrue. The proceedings of 1842-43 exhibit a most indignant and summary vindication of the character of the Government; and though they ended in no absolute discovery, yet they occasioned the transmission to His Highness the Guikwar of letters of the severest warning and rebuke. Lastly, it is said the

corruption was universally credited at Baroda. If this were established, (by more than the asseverations of a partizan), it would yet prove nothing. That corrupt men will easily believe innocent men to be as vile as themselves, is not remarkable. That innocent men may be industriously maligned, your correspondent appears to know. But what should be especially remarked is this:—of all the sweeping assertions of rumours to my prejudice in Baroda, not one was noticed to the Government while I was in India; not one was known to me until, after the publication of the "Chapters," I read them lately in the Blue Book; and yet your correspondent would have had me divine them before I had learnt their existence;—nay, deny them before they were made.

Chap. II. Col. II.

I will now adduce a few instances in order to show how carefully your correspondent has studied the Blue Book. He has contrived not to misstate the fact of my having left India. I did so on the 3rd March 1849, before, on Colonel Outram's return from Egypt, the Government, and I in particular, fell so deeply under his displeasure. But he tells us that Mr. Willoughby is still a member of the Bombay Government. This gentleman vacated his seat in Council and left India, in April 1851, about twenty months before the appearance of the "Chapters,"—little less before that of the Blue Book,—and before the date of much of the correspondence which forms the subject of those volumes. Is it possible that any one studying that book so as to master its contents, could be ignorant of this, and,

having before his eyes minute after minute of the Bombay Council, not be aware of the fact that Lord Falkland had other colleagues?

He next states that Mr. Malet succeeded Mr. Reid in the post which he still fills of Secretary to the Bombay Government. This is also incorrect. I relinquished the office of Revenue Secretary on entering Council in March 1844, being succeeded in my department by Mr. Townsend, and as Chief Secretary by Mr. Willoughby. Mr. Malet never was Revenue Secretary. He succeeded Mr. Willoughby as political (and, I believe, chief) Secretary in April 1846, and never was, as your correspondent asserts, political Commissioner of Goozurat. Chap. II. Col. II.

I now proceed to notice your correspondent's remarks on the intricate case of Jethabaee Shetanee, the second widow of a member of a banking firm at Baroda, that of Huree Bhugtee, which possessed the British guarantee. The pith of his assertions, so far as I am concerned in them, is briefly as follows: Chap. II. Col. II.

> This lady was grievously persecuted. She petitioned Government, twice, for redress. It was refused. Then Colonel Outram discovered the truth of her story. "Some time "previously Mr. Reid had received a letter, "intimating that it would be to his benefit "to procure decisions in certain cases in "favour of the firm of Huree Bhugtee." "To Mr. Reid does Colonel Outram dis- "tinctly attribute the long and scandalous

"delays of justice in these cases." Colonel Outram tarried six weeks in Bombay, "and "urged the affair in person, but in vain." "The only answer I could get was, 'Your "reports are still in Mr. Reid's hands.'" Colonel Outram, "worn out with hope, de- "jected, left Bombay for Egypt." "Imme- "diately after his departure, the cases were "decided in favour of those base miscre- "ants." (Baba Nafra and Nursoo Punt.)

Surely, reading this, one would suppose that the case in which I had interfered to prevent justice;—in which Col. Outram had attributed to me "long and scandalous delays;"—in reference to which he had been driven, "worn out with hope, dejected" to Egypt;—and which was decided immediately on his departure;—was the case of Jethabaee. The slightest reference to the Blue Book will show the falsity and malice of your correspondent's assertions on this point, and will prove with what "industry and patience" he has made the examination of these volumes.

The case of Jethabaee, as it now stands, (that is, since she has been shown to be an injured woman), did not come before Government until after Col. Outram's return from Egypt, and long after I had left India. The first mention that I can find of suspicion on his part that she had been unfairly dealt with, is
774. in his letter of the 24th June 1850. The ill treatment of which she complained was of prior date.
325. She had presented two petitions to Government on

15th June, and 29th July 1847; these had been referred to Col. Outram. On the 29th November 1847, Col. Outram, having been again called upon for his report, addressed Government. These proceedings are not given *in extenso* in the Blue Book; but from his account of his letter (*vide* par. 17 of his letter of the 31st March 1851), it does not appear that he then entertained any very definite opinion of Jethabaee's being an ill-used person; and from that date up to the time of his proceeding to Egypt, I have found in the Blue Book no intimation of his having communicated further with the Government on the subject, except, probably, on some immaterial point. 328.

The case was left by Col. Outram for his successor, Capt. French (a successor, I may add, of his own indication). The reports of this officer on the subject are not in the Blue Book. I find, however, that he made one report on the 22nd February 1849 (a few days before I quitted India), which was not answered till the 21st May 1849. The result seems to have been, that as this lady would not join in the appointment of a Punchayut (arbitrators chosen by both parties), the Government declined to interfere further in her case. 332. (note.) 351.

In this decision the home authorities, that is, the Court of Directors and the Board of Control, concurred (*vide* Letter of 13th February 1850); and in a subsequent dispatch of 2nd June 1852, having had before them the proceedings consequent on Col. Outram's having reopened the case, they dis- 770. 9.

tinctly tell the Government, "You could not, at "any period of this unfortunate affair, have acted "otherwise than you did on the information you "possessed."

I may refer on this subject to Mr. Willoughby's
393. minute of the 28th April 1851; Lord Falkland's
404. minute of the 10th November 1851 (pars. 62 to
427. 68); and the Government letter of 1st December 1851 (pars. 43, *et seq.*). So far as I am personally concerned, I need not again allude to this case. It is clear, that as a case of gross tyranny and injustice (if it be so), it came forward long after I had left India; and that your correspondent has evinced either an utter disregard of truth, or utter carelessness in consulting his premises, in attributing to me any concern whatever in it.

Chap. II. Col. II. The circumstances connected with the letter to which your correspondent alludes, as received by me "some time previously," and which I find often
1406. (and sometimes not very fairly) referred to in Col. Outram's proceedings, are briefly as follows:
1082. Mr. Willoughby and I received anonymous letters,
1217. dated the 10th of April 1848, written apparently in a female hand, and addressed to ladies of our families, stating that it would be to our advantage to befriend the firm of Huree Bhugtee in some dispute with the Shastree's sons. Both Mr. Willoughby and myself mentioned the receipt of those letters at a subsequent Council. Mr. Willoughby produced (and now has) that sent to him. Mine I afterwards destroyed, as worthless.

These letters, and more particularly that addressed to me, are frequently alluded to in the proceedings subsequent to Col. Outram's return from Egypt; and all the use that can, however tortuously, be made of them, has been so. Col. Outram says in his Khutput Report, part II. sec. III. par. 37, that he procured information of their existence from Mr. Willoughby's "written statements," and again (in p. 1406 note) "Mr. Willoughby duly recorded this "insolent proceeding, and doubtless Mr. Reid did the "same." To what written statements of Mr. Willoughby Col. Outram had access, (for his minutes as a member of Council could not have been legitimately known) I cannot find. Mr. Willoughby did not, any more than myself, place anything on record at the time of the receipt of these letters, contenting himself, as I did, with mentioning the fact at a subsequent meeting of the Board. But on the 17th July 1850, long after I had left India, I find that he circulated the original note he had received, with a minute alluding to the fact of my having received a similar note, and my having mentioned this in Council at the time when he did. An account of this transaction will be found in the Chief Secretary's memorandum of the 22nd January 1852.

1406. (note.)

1217.

1082.

Under the view which I have ever taken of anonymous communications, I deemed these letters at the time to be of not the slightest importance, knowing them to be utterly powerless in influencing our decision in any matter that might come before

1082. us. There was, as stated by the Chief Secretary, no clue whatever to trace their origin. To Col. Outram, however, nothing was impossible. He at
1058. once "had no doubt from whom it came,"—that is, the letter sent to my house;—and he probably had no greater doubt in respect to that sent to Mr. Willoughby; although my name is here, as elsewhere, for obvious reasons, prominently brought to notice. He decides peremptorily that Baba Nafra
1406. had "caused it to be written," and treats this
(note.) throughout as an indisputable fact.

Now, even on this point, it is just as likely that he may be in error, as that he may be right. If the Shastree's son, or any opponent of the firm, wished to prejudice the members of the Government, or others with whom the ultimate decision of a dispute rested, against the firm, he could not do so more effectually than by sending such letters; for their obvious effect would be to create in the minds of such parties a feeling of indignation at the attempt made to corrupt them. On my guard against such a trick, I cared little whether the letter came from the one or the other party; satisfied that, when any case came before me, I could judge it on its merits, with strict impartiality, and without reference to the artifices of either disputant.

1406. Col. Outram's observation, that the Government
(note.) ought to have assumed (without a shadow of proof, be it remarked) that Baba Nafra had caused these anonymous letters to be written; and that, when it passed a decision not adverse to the firm (though I

have shown elsewhere, that in the case to which he alludes, that of Govindrao Guikwar, the decision of Government was adverse—more so than Col. Outram had himself proposed in some points, although it did not withdraw the British guarantee,) it should have informed the firm that such decision was passed "in spite of, and not in consequence of," certain anonymous letters, received many months before, and having reference to a totally different case, is too absurd to require further comment.

Vide page 27 of this letter.

The cases in the decision of which Col. Outram attributed delay to me, were wholly unconnected with Jethabaee. They were the cases of Govindrao Guikwar, and Guorojée Pol, two Murata chiefs of rank in the Baroda state, who, as holding the British guarantee, were entitled to have their disputes with their creditors enquired into by the Resident. They were brought before Government in Col. Outram's letters of the 31st August, and 7th September, 1848. In the former, the firm of Huree Bhugtee was concerned, but not in the latter. In both Col. Outram noticed what he deemed the discreditable conduct of Nursoo Punt, the native agent; recommending at the same time that he should be leniently dealt with. His letters contain no allusion to the fact, since so prominently adduced, of Nursoo Punt's family connection with Baba Nafra, the managing partner of Huree Bhugtee's firm, and others at Baroda;

N.B. In his memorandum of the 22nd January, 1852, p. 1082, Mr. Mallet mentions "the case of "Huree Bhugtee "v. Guorojee Pol." This seems an error, as Pol's dispute was with his Paruk (Banker) Jugjeewan Kandas, and not with Huree Bhugtee's firm.

of which indeed, he tells us, he was not cognizant
964. till about the middle of October 1850.

It is somewhat strange that though Col. Outram was Resident from May 1847, he had not, till nearly three and a half years subsequently, ascertained that there was any connection between his native agent and any parties at Baroda, although a former Resident in reporting to Government on
944. the anonymous petition of March 1844 (to which so much importance has been since attached), had stated the particulars of such connection.

When, on the 9th September 1848, Col. Outram forwarded Nursoo Punt's application for permission to retire, and, in consideration of his eminent services, for some pension beyond what the ordinary rules awarded to him, he did so with his "recommendation." Not a word was then said of suspicion—not a word of warning to the Government not to decide on the request for extra pension till the case of Pol had been disposed of. It is clear that at that time Col. Outram had no very strong opinion of Nursoo Punt's guilt. He brought against him no distinct
1056. charge of criminality, and admits that all he desired was to get rid of him from his office, and this no doubt was all that his protegé, Furké, cared for also.

Before proceeding further to notice these letters, I must say a few words on the subject of this Nursoo Punt, describing who he is, and what has been my connection with him. This "miscreant," as he is termed by your gentle correspondent, was, up to the time when Colonel Outram first found reason

to be dissatisfied with him in 1848, a man of unblemished reputation. My own knowledge of him up to that period was this:—He was brought into the Revenue Commissioner's office by Mr. Williamson Ramsay, under whom he had long served in Goozurat. When I had temporary charge of that office, in the beginning of 1832, before Mr. Williamson Ramsay joined, Nursoo Punt was with that gentleman, in attendance on Lord Clare. It was not, then, from his having at any time served under me that I was acquainted with him. I knew him solely from his high and honourable character of being the most distinguished native revenue officer whom the Bombay Presidency had produced. He was highly esteemed by all successive Revenue Commissioners and their assistants, and it was from Mr. W. Ramsay,[1] Mr. Vibart,[2] Mr. H. B. Frere,[3] Mr. Goldsmid,[4] and Mr. Pringle,[5] in their official reports and verbal communications, that I formed my estimate of his character. On Mr. W. Ramsay's retiring from office, he represented the value of Nursoo Punt's services in so strong a light, that, at the recommendation of Mr. Farish's government, the Court of Directors bestowed on him a village in Inam for three lives, of the value of rupees 1,200 per annum. While he was Dufturdar to the Revenue Commis-

[1] Retired as Revenue Commissioner.
[2] Retired as Revenue Commissioner.
[3] Now Commissioner in Scinde.
[4] Now Secretary in the Revenue Department.
[5] Retired as Commissioner in Scinde.

sioner, I was in the habit, whenever he came to the Presidency, of receiving a complimentary visit from him, as the Secretary of his department, as I was in the habit of receiving those of all collectors' Dufturdars, Mamledars, or other native officers. But these visits were but few and infrequent, for the duties of the Revenue Commissioner led him, for the greater part of the year, to a distance from the Presidency.

I take this date from the Blue Book.—Page 944.

In the year 1843 Nursoo Punt informed me of his desire to change his wandering mode of life, which he said had undermined his health, for one of more ease and quiet in his native country of Goozurat, and of his wish to become native agent at Baroda. I say, he informed me, because I recollect perfectly warning him of the danger of taking service in a place which was known to be so vile a sink of corruption as Baroda, and pointing out to him that he would incur the risk either of being himself contaminated by a residence in such a nest of villainy, or of losing his present well earned reputation, though he might be as virtuous as an angel. I believe many others urged this in similar terms. However, he preferred his own course. The Resident, Mr. Boyd, nominated him to the office, and the government of Sir George Arthur

944. confirmed the nomination on the 23rd December 1843. I need scarcely say that I had no concern whatever in his appointment; because, could that have been alleged, it no doubt would have been made a prominent charge against me. I believe no

one at that time knew that he was connected with any people at Baroda. I certainly did not.

Nursoo Punt thus left the Revenue Department, and so, for a time, ended my interest in him. I heard little or nothing of him, certainly nothing to his disadvantage, till Colonel Outram, in his letters of the 31st of August and 7th of September 1848, represented his conduct, in the two cases of Govindrao Guikwar and Guorojee Pol, in an unfavourable light. I now learn from the Blue Book 1401.
that in March, 1844, a petition had been sent to Government against Nursoo Punt, which proved to 944.
be fictitious;—to such, I am sorry to perceive, that Colonel Outram has an extraordinary partiality. I 1410, par. 49.
cannot say I did not see this petition, for I entered Council in that month; but it certainly made no impression on my memory, and I may conscientiously use, in reference to my knowledge of him in 1848, the words of Colonel Outram, "I never heard a 1403.
word whispered to his disadvantage." He held, in his line of the service, as high a position as Colonel Outram did in that in which fortune had placed him, and was equally entitled to the support and countenance of the Government.

In respect to the alleged persecution of Furké by Mr. Willoughby, Mr. Malet, and myself, I will remark that your anonymous correspondent favours us with no details with convenient reference to the pages of the Blue Book, which would enable me, without wading through a mass of irrelevant matter, to understand what part I can be said to

have had in these transactions. I am aware of having had none. I never knew any thing of Furké. Colonel Outram named him in his letter on Guorojee Pol's case as "former agent in the Rewa Kanta, not now in Government employ," and likewise in his letter of the 9th September 1848, in which he proposed him as successor to Nursoo Punt in the native agency; but he omitted all mention of what subsequently transpired, viz: that he had been under disgrace, however unmerited. I was previously ignorant of all his antecedents. I did not know that he had ever been persecuted at all.

Neither Col. Outram's letters of the 31st August 1848, and 7th September 1848, in the disposal of which he attributes delay to me, nor the proceedings of Government upon them are to be found in the Blue Book; nor are the proceedings on Nursoo Punt's application for his pension. I regret these omissions, because I believe the proceedings in question to be the sole origin of all the insinuations which have been so liberally dealt out against me by those in whose hands Col. Outram placed himself on his return from Egypt.

1408. Seeing so deliberate a charge of delay in answering these letters brought against me, and being unable from the Blue Book to ascertain the real facts of the case, I was disposed at first to think that there might be some grounds for the imputation, and—while most distinctly and unreservedly declaring that such delay, whatever it might have been, was no more than was usual in hundreds of

instances, where matters requiring special consideration were allowed to lie over until time could be found, under the pressure of other business, to write upon them—to disclaim all notice or design in not bringing the matter at once to a conclusion, so far as I was concerned; especially as there was nothing apparent on the face of Col. Outram's letters calling for extreme or unusual haste.

I have since ascertained the following facts relative to these letters:—The first, that of the 31st of August 1848, related to the affairs of Govindrao Guikwar. In it Col. Outram, besides finding fault with the conduct of Nursoo Punt, recommended that the firm of Huree Bhugtee should receive rupees 83,153 4 11, instead of about three lacs which it claimed; and that, for alleged misconduct, it should be deprived of the British guarantee. It does not appear on what date that letter reached the Government. Lord Falkland's minute upon it bears date the 20th of November 1848, that is, seventeen days after Col. Outram had gone to Egypt. He proposed the reduction of the above sum to rupees 68,777 3 7, and requested the opinion of his colleagues on the question of withdrawing the guarantee. My minute bears date the 24th of November 1848. I entered minutely into the case; and, adopting a suggestion which Nursoo Punt, the native agent, had made to Col. Outram, but of which that officer took no notice, I proposed to reduce the sum to rupees 64,000. I objected to the withdrawal of the guarantee for reasons which

I assigned. I further stated that in disposing of the second case, that of Guorojee Pol, I would notice Nursoo Punt's alleged misconduct. Mr. Willoughby minuted on the 2nd of December 1848. He agreed with me, both as to the amount of the debt, and in objecting to the withdrawal of the guarantee. The Governor assented to our views in a further minute of the 5th December 1848, and the decision was communicated to the acting Resident, Capt. French, on the 15th December 1848.

Col. Outram, throughout the Blue Book, denounces the Government for the iniquity of its decision in not having carried out his suggestion of withdrawing the guarantee. It did not apparently occur to him that had his advice been followed, the "atrocious" case of Jethabaee could never have come under the cognizance of any British authority. It was solely as widow of a member of a firm possessing the guarantee that she could claim the interference of the British Government; and the cancelling of the guarantee would at once have abandoned her to the tender mercies of the Baroda Durbar. Col. Outram cannot say that he desired to punish by this means Baba Nafra, the managing partner, only; for in his letter of the 31st August, 1848, par. 8, he particularly alludes to "the widows and children of the late suocar" (banker), as having, in conjunction with "the "banking firm which they carry on in his name," "fairly forfeited the protection, &c," "by dishonesty "in their pecuniary transactions through their ma-

" naging partner and representative, Baba Nafra." Is it not a fair deduction from these facts, that up to the date of the letter in question, Col. Outram did not think Jethabaee the injured person he has since declared her to be?

After the foregoing exposition of dates and facts, how is it possible to uphold Col. Outram's declaration, so far as this letter of the 31st of August 1848, is concerned, that any delay whatever originated with me? The Governor's minute of the 20th November 1848 must have been framed before I saw the papers at all, because its views as to the settlement of the debt differed from mine; and as my minute is dated the 24th November 1848, I must have been rapid, rather than dilatory, in coming to a decision.

The second letter, that relating to Guorojee Pol's affairs, bears date the 7th September 1848. But Mr. Malet, the chief Secretary, distinctly states that, though so dated, it reached his office only on the 18th September 1848. Col. Outram arrived in Bombay on the 17th September, 1848. Possibly, he brought it with him; but if so, why was it ante-dated? Every letter ought to bear the date on which it is dispatched. At least, no argument should be founded on the date, to the injury of the party receiving it, unless dispatched on such date. 1244. 1405 1406. par. 37.

The Governor's minute on this letter is dated the 28th December 1848. Of that minute, so far as it disposes of the allegations against Nursoo Punt, I am most willing to take upon myself all the

responsibility. The views contained in it were my views. There is not one line which, on reconsideration, I would desire to alter. It was written on the advice which I gave in perfect honesty and good faith. If my memory rightly serves me, I wrote, as for myself, a draft of minute, which formed the groundwork of that finally adopted by the Governor. I have discovered no record of the date when my draft was submitted to the Governor; or when, the views in it having met his approbation, it was taken by the chief Secretary, or delivered into his office, in order to be worked up, in its present form, as the minute of the President. It must, however, have been well known to many clerks in the office, and through them to Col. Outram and his informants, that the Governor's minute was framed on my original draft. Hence the animosity of the whole party against me in particular. For the reasons above detailed, I simply subscribed the minute, as put forth by the Governor. Mr. Willoughby recorded a separate minute on the 31st
1083. December 1848. The decision of Government, founded on these minutes, was sent to the acting Resident on the 12th of January 1849.

Another fact has become known to me, on wading through the Blue Book, which shows that, long before Col. Outram left for Egypt, the questions involved in these letters affecting Nursoo Punt must have been, in some degree, determined. The application of this person for pension, sent by Col.
1244. Outram to Government on the 9th September 1848,

was, after going through the usual form of submission for the opinion of the Civil Auditor, circulated to the members of Government on the 26th of September 1848. His petition of the 18th September 1848 was also circulated on the same date. On this latter is a minute of the Governor, dated 7th October 1848, signed also by Mr. Reid, and Mr. Willoughby. "See my minute of this date, "on Nursoo Luximon's (Nursoo Punt) application "for leave to retire on a pension." That minute is given in p. 1245. It alludes to the probability of Nursoo Punt's application having arisen from his inability to serve under Col. Outram "after what "he may have considered the unjust treatment he "has met with at his hands;" allows him to reconsider it; and negatives the demand for extra pension; on the grounds of his services having been already amply rewarded. It is impossible to suppose that the Governor could have written this, or that his Council would have concurred in it, (it does not indeed appear *when* they concurred,) had they not all had under their consideration the whole of the papers connected with the charge of misconduct brought against Nursoo Punt in the two cases submitted by Col. Outram. This, be it observed, was about a month *before* Col. Outram left for Egypt. What then becomes of the delay attributed by Col. Outram, so often and so pointedly, to me alone? 958, 1244.

I write on this matter, not in any reliance on my memory, but solely as arguing from dates of official documents of which I have only recently become

cognizant. My previous impressions (arising probably from having heard rumours that Col. Outram had attributed the delay to me, and a belief that he would not have done so entirely without grounds,) were that I had the papers some time by me: but if the dates of the documents I have quoted are cor-
1405. rect, I confess myself at a loss to account for Col. Outram's assertion that he was informed "during "the six weeks he remained in Bombay, that the "papers were still in Mr. Reid's hands."

Col. Outram, in his Khutput report, Part II Sec.
1405. III par. 34, has not mentioned the parties to whom he made "the reiterated requests," &c., to have the cases decided; but in P. 1061, he says he made them to the "Secretaries." I certainly have no recollection whatever of having heard of any requests, or offers, of the nature alluded to; and yet, as I was on terms of intimacy with him, and as I do not gather from anything that he has written that he had at that time any suspicion that I would befriend Nursoo Punt, I cannot understand why the said requests were not made known to me. Col.
1405. Outram says (par. 32) that he urged on one of the members of the Government the annulment of the guarantee to Huree Bhugtee's firm. I conclude that one to have been Mr. Willoughby, and that he does not intend it to be understood that he ever spoke to me on the subject. I can readily account for his so speaking to Mr. Willoughby, who was his most intimate friend. He knew him to be fully conversant with all political matters relating to

Goozurat, with which he likewise knew that I had no personal or practical acquaintance.

I must add that I cannot understand on what principle of justice your correspondent can uphold Col. Outram's claim to the right of using his personal influence with Secretaries and members of the Government in any case after he had made his official report upon it, (a mode of proceeding to which I observe he was constantly in the habit of resorting,) and especially after he had, as in the present instance, given over his office to his assistant, when proceeding on a long leave of absence. Had any English officer, civil or military, been his antagonist, would such a proceeding have been tolerated? Why should it be so when natives, who are entitled to at least equal justice, are concerned? The proper answer to his representations would have been, that, as he had doubtless made the cases as perfect as he could, they would be decided on their merits; and that, if further information in regard to any point seemed to Government to be requisite, the acting Resident would be instructed to furnish it. It might have occurred to Col. Outram that on these occasions he was practising a species of the very "Khutput," which he has since been so earnest in denouncing. 1348. 1349.

To return to the Governor's minute on Pol's dispute with his banker; I may observe, that the case was disposed of on the information which Colonel Outram had laid before the Government. My present business is with that portion of the minute

which related to the conduct of Nursoo Punt. Col. Outram's letters at once shewed me that the affair was one of a very ordinary nature. It was simply a struggle, such as is constantly occurring in every office in India where natives are serving, for mastery. If the party in office have the apparent confidence of the head European officer, all goes on well and smoothly. If there is the slightest ground to believe that he has suspicion of his establishment; if he is credulous; especially if it be understood that he has preconceived notions on particular points, or for or against particular parties, which can be worked upon; efforts are made to turn these circumstances to account, till the result is either the dismissal of the principal natives, or their firmer retention of office. I appeal to every man conversant with Indian official life for a confirmation of these views. They are well known to the supreme and local Governments in India, and to the Court of Directors, who have often had occasion to notice them, in terms of caution and advice, in their communications to the authorities subordinate to them.

Seeing, then, the name of Nursoo Punt implicated in the transactions to which the letters related; aware of the high character which he had previously held; feeling that nothing would justify me in placing implicit reliance on the conclusions of Col. Outram, or any one else, in a matter of this nature; and observing, moreover, that the very man employed, in supersession of Nursoo Punt, to enquire into one of the cases, was the man proposed

as his successor; I deemed it my bounden duty to enter into a careful scrutiny of all that was laid before Government; I did so as I would have gone into a judicial case. The result was entirely exculpatory of Nursoo Punt; and it established in my mind a conviction that this was an attempt to make him the victim of an ordinary party struggle, in which Furké had succeeded in involving Col. Outram.

Of Furké (as I have said above,) I knew nothing beyond what Col. Outram had mentioned, namely, that he had formerly been native agent in the Rewa Kanta, but was "not now in Government employ." Why he was not then in employ, it did not occur to me to enquire. Col. Outram had an opportunity of informing Government of every particular respecting his protegé when he recommended him in his letter of the 9th September 1848, to succeed Nursoo Punt as native agent; and on such an occasion, he was bound to state all he knew, good or ill, respecting him, so as to guide Government in its decision. In par. 42 *et seq.* of his Khutput Report, Part II. 1389.
Sec. II., he tells us that when he joined at Baroda in May 1847, he was fully aware of Furké's having been "dismissed from Government employ on ac-
"count of his misconduct;" and of the Government having in the letter of the 20th March 1844, declared him unfit for political employ; and that it was only when he desired his assistance in "a very intricate and long pending case," that he discovered 1390.
"that the prohibition against his reemployment had
"been virtually annulled by the permission granted

"to him on the 5th July 1847 to apply to the "local authorities on the occurrence of a vacancy."

1390. Whether this letter of the 5th July 1847 to Furké will bear the construction which Col. Outram places upon it,—whether it was only the ordinary answer given by Government to every application for employment,—or whether it was given after a full consideration of the facts which had led to the declaration of Furké's ineligibility, and with a design of removing it,—and whether a corresponding communication was made to the "local authorities," (of whom the Baroda Resident would have been one) cannot (that I have discovered) be seen from what Col. Outram has told us in the Blue Book. It is clear, however, that Col. Outram knew regarding Furké everything that could be known, and that he did not communicate his knowledge to the Government on an occasion when it was most essentially his duty to do so. I will ask, what would Col. Outram have said if Nursoo Punt, in recommending any man to him for official employment, had omitted to state facts which he knew—injuriously, though in his opinion unjustly—affecting his character?

Chap. II. col. II. Your correspondent speaks of Furké's application for the office of native agent having been been refused in 1843, as if this had been an act of the Government. The nomination to the office rested with the Resident, and the Government, if it approved, confirmed the nomination. I cannot find that Mr. Boyd, the then Resident, ever nominated Furké, and that the Government refused

its confirmation. Mr. Boyd recommended Nursoo Punt on 4th December 1843. Government assented to the nomination on 14th December 1843. 944.
Colonel Outram tells us that Furké applied to Government for the "then vacant situation" on the 27th December 1843, that is, after Nursoo Punt's nomination had been confirmed! His application ended in an enquiry, the result of which was that Furké was declared "a very unfit person to be employed in any political capacity," on the 20th March 1844. Surely these facts cannot, with any justice, be perverted into an accusation against the Government for having refused to appoint Furké. For my own part, as I entered Council only in March 1844, and had no previous concern with this case, I hold myself perfectly free from any share in the disposal of it on Mr. Remington's letter of the 20th February 1844. 1384. 1384.

I next come to the petition under a feigned name, which your correspondent says the Bombay Government received from Baroda against Nursoo Punt, "only two days after his (Colonel Outram's) departure for Egypt." Colonel Outram left for Egypt by the steamer Victoria on the 2nd of November 1848. In par. 47 of Sec. III. Part II. of his Khutput Report, he states (erroneously) that this petition was received by the Government on the 5th Nov. 1848. This is, I presume, the authority for your correspondent's assertion. Had he taken the pains to consult other parts of the book, he would have found the correct date, in p. 951, where the petition Chap. II. col. 3. 1048.

itself is given ;—in the Chief Secretary's memo-
1243. randum of the 27th August 1850;—and in a note by Colonel Outram, in the same page—as the 25th, and not the 5th November, which latter is, I hope, merely a misprint in p. 1408.

All petitions in the native languages are received in the first instance in the office of the deputy Secretary in the Persian department. They are there translated. Those requiring to come before Government for consideration are sent to the Secretary of the department to which they relate, by whom they are brought before the Board, or at once sent to the officers in the interior, to be reported upon.

The petition in question, then, was received in the
1243. office of the Persian (or deputy) Secretary on the 25th of November 1848,—was there translated and sent to the political Secretary on the 20th December 1848, and by him laid before the governor on the 21st. The Governor minuted on it on the 28th December 1848 (the date of his minute on Colonel Outram's letter of 7th September 1848.) It must have reached me on the same, or the next day, and been passed on at once to Mr. Willoughby, for his minute is dated the 31st December 1848.

The foregoing statement clearly proves that the Bombay Government, that is, the Governor and his Council, could have known nothing of this petition
1243. before the 21st December 1848 at the earliest, that
Vide page 37 of this letter. is *forty nine* days, instead of *two* days, after Colonel Outram had gone to Egypt, and sixteen days after

the date (the 5th December 1848) of the final resolution of Government in the case of Govindrao Guikwar. This is an ample proof of the extreme accuracy of your industrious correspondent.

The petition itself is found in p. 951 of the Blue Book. It bears no date. Its very substance at once proclaimed it to be fictitious, as it finally proved to be. It would be monstrous if the Government ever placed the smallest reliance on such petitions, so as to allow them to influence its decisions. The petition bore a signature, and therefore was sent to the acting Resident on the 4th January 1849, 1423. in order that he might ascertain whether it came bonâ fide from the party whose name it bore. Captain French reported on the 9th January 1849, that no such person was known at Baroda, and the petition was in consequence filed, under a minute of the 16th January 1849.

I am prepared to join issue with Col. Outram on the subject of anonymous petitions. (Khutput Report, 1410. Part II. Sec. III. par. 49.) I have always contended, and still contend, that they ought to be treated with contempt. They are, in ninety-nine cases out of a hundred, the offspring of unsuccessful rivalry, malignant cowardice, disappointed roguery, or personal hatred; and should be allowed to cast no stain or suspicion on the characters of those attacked in them. I have had sufficient experience of official life in India, during thirty-two years, to know that if the authorities were to give the least encouragement to such representations, the wheels of Government would soon become completely clogged.

So far as the petition concerned me personally, I deemed it utterly unworthy of notice; notwithstanding the just appreciation of my character at which the writer had arrived. I placed no faith in anything it contained as to Nursoo Punt's sayings and doings, and their effect at Baroda. I believed, and still believe, the whole to be a complete fabrication, and to have its origin, if not in Furké himself, at least in one of his faction. I observe that when a fictitious petition was sent from Baroda against Furké, Col. Outram has no hesitation in stating it to have been dispatched "by one of Nursoo's friends." I claim an equal right to attribute this petition to Furké, and his allies.

"Mr. Reid will "not stain his "character for up- "rightness, known "throughout In- "dia."—Page 951. —Fas est et ab hoste doceri.

1410.

I have explained above, that on the 7th October 1848, the Governor had recorded an opinion, that Nursoo Punt should be allowed to withdraw his resignation (though this was not communicated to the acting Resident until the cases of Govindrao Guikwar and Guorojee Pol were disposed of), and that, in his minute of the 20th November 1848, the Governor had referred to his civil colleagues the question of withdrawing the guarantee from Huree Bhugtee's firm. This minute, doubtless, had been copied in the Secretary's office, after its preparation by the Chief Secretary; so that there was ample time, and ample matter before the accomplice in the secretariat who communicated all that transpired in the department to Baroda, to enable the

Vide page 31 of this letter.

Vide page 27 of this letter.

petitioner to frame and dispatch his petition, having for its object to poison my mind, and those of my colleagues, against Nursoo Punt, and to induce us to recommend the withdrawal of the guarantee from the firm.

The story told in this petition of Nursoo Punt's having sent me "a memorandum of Kulmbundee, &c.," is utterly false. I do not recollect having had, throughout the whole of these proceedings, the slightest correspondence with, or communication from him, either directly or indirectly, and it is my belief that a short note which Mr. Williamson Ramsay recently (on the 29th December 1852), delivered to me from him,—in which he briefly tells me that he has forwarded a memorial to the Hon. Court of Directors (which, however, I have not seen,)—is the first letter I have received from him, since I committed the unpardonable offence (in his rival Furké's eyes) of preventing his been driven from his office unjustly. Writing as I do, on a matter which occurred more than four years ago,—which then I deemed one of the most ordinary nature,—and which has now only acquired an importance by being mixed up in discussions fomented, if not created, by disappointed ambition, wounded vanity, inordinate self-opinion, honest though perverted views, and other motives,—some good some bad, as the part of each agent in them is considered, —I may be liable to error, and I must claim a latitude in my disavowments. Indeed had I seen Nursoo Punt, or any one interested in him, after I had

made up my mind that in the only two accusatory letters which I had seen from Colonel Outram, there were no just causes of complaint established against him, I should not have had the least hesitation in mentioning to him my opinion. There was then no particular call for secrecy, and I cannot doubt, therefore, that whether from my minutes, or from what might have fallen from me in conversation, my sentiments were not long concealed.

The mention in this petition of Baba Nafré and Huree Bhugtee's widow is, I may observe, in advance of Col. Outram's information at that time; for until after his return from Egypt, long after I left India, he never informed the Government that he had any suspicion of any grievous wrong having been inflicted on this lady; and if this case (Jethabaee's) was not previously brought in a proper
404. manner before the Government, Col. Outram himself is to blame.

I cannot avoid drawing attention to the subsequent history of this petition. Nearly two years after its receipt, when Nursoo Punt's enemies were recommencing their attack upon him, after
950. 1243. Colonel Outram's return to Baroda, the Resident reported on the 7th September 1850 that Jeyrow Hybutrow, a man "bearing a notoriously bad character," had come forward to declare himself its author. He mentioned him as an avowed enemy of
957. Nursoo Punt, but omitted the fact (which was ascertained from other quarters, and which his informants must have known) that this Jeyrow had been in the

Government service, had been dismissed, and declared incapable of re-employment; and that, since his dismissal, various other of his malpractices had been discovered. On the 11th July 1850 Colonel Outram took this man's deposition; and—in answer to a question whether any one was present when Nursoo Punt had said that Mr. Reid, the councillor, was a friend of his, &c.—he elicited the reply, "There "were four persons present, two Banians and two "Brahmins, who live in Baroda. If I saw them I "should recognize them." No further inquiry was then made, and the man returned to his village. "Two or three days after," it seems to have been suggested to Col. Outram (a sufficient time having elapsed to enable Jeyrow and his friends to find out two Banians and two Brahmins, and tutor them to their purpose), to resume the investigation; but being told that Jeyrow had left Baroda, and "not wishing unnecessarily to harass the man," the Resident deferred the enquiry, and we hear nothing more till the 31st August 1850, when Jeyrow again appeared upon the scene. He was again interrogated. He deposed that, having been a week previously at the Residency on some other business, he had been told to produce his witnesses; that he then returned to his village, and on again coming back to Baroda, on the 29th August 1850, he "saw two, whom he followed to ascertain their houses;" that he desired them to come to the Residency; that they declined; that he informed the native agent, Soorujram, who, "after informing the Resident," gave him a peon, to

952,' mem. H.

whom he showed the houses of the two witnesses; that one, a Brahmin, came with them to the Residency; that the other, a Banian, promised to do so on the morrow; that he did not know the names of the witnesses, " by seeing them only could I make them out;" that he knew the second Brahmin by sight, and also the second Banian, whose house he had
953. found out. Next comes the examination of the first Brahmin witness, commencing with a leading question instructing him at once, even had he not been previously tutored, as to the answer required from him, and for which Colonel Outram is con-
954. strained to make an apology (*vide* note appended to this man's deposition). He of course deposed to all that was wanted. On the 2nd, 4th, and 6th September, we have the evidence of the three remaining witnesses; all certifying, with wonderful similarity, facts which occurred nearly two years back; all their statements being taken down by one and the same karkoon (clerk) (*vide* Col. Outram's
1063. statement of facts of 6th April 1851 par. 47), and, if we may judge from the explanation given by
954. Colonel Outram in the note above alluded to, taken perhaps in the presence of the Resident, but while that officer was " otherwise engaged."

Will any one pretend to say that this was an honest and fair enquiry? Yet Col. Outram believes it so; thinks it impossible there could have been any
950. collusion, and treats the whole case as most satisfactorily proved! By unprejudiced parties this can be viewed only as a convincing proof of the little

difficulty that Furké and his friends (Soorujram, the native agent, being of the number,) must have experienced, in inducing the Resident to believe anything; and a question will necessarily arise in their minds, how far, if all Col. Outram's investigations have been carried on in a similar spirit, they are to be depended on. The Government, as might be expected, at once declined to take any steps in such a matter, for which proceeding they are severely censured in the "Statement of Facts" of the 6th of April 1851, par. 47. 1063.

Your correspondent goes on to say, "Moreover, "some twenty days after the receipt of this docu- "ment, and some other twenty days before its "transmission to Baroda, Government had solemnly "ignored a charge of forgery, well supported by "proof, which had been preferred by the now "absent Col. Outram against the very Baba Nafra, "whom his relative Nursoo Punt had boasted, "according to the petition, of screening from more "punishment." I have already shown, Chap. II, col. 3.

First,—That on the 5th December, 1848, that is, *sixteen days before*, and not *some twenty days after* the receipt of this document, the Government decided the case of Govindrao Guikwar, and on the 15th December, 1848, that is, *six days before* such receipt, communicated that decision to the acting Resident.

Secondly,—That the Government did not, in that case, solemnly ignore a charge of forgery

well supported by proof. The most that Colonel Outram himself has ever tried to make of this case, even when his feelings had been excited to the utmost after his return
1406. from Egypt, is to call it a charge of "constructive forgery;" and though the Court of
32. Directors, in their letter of the 13th February 1850, differed in opinion from the Government, so far as to think that the substitution of one bond for the other would, if proved, be an offence which ought to involve the withdrawal of the guarantee—yet, in directing that further investigation should be made, they specially observed that "the "case was not brought very clearly before "Government in Col. Outram's letter."

Thirdly,—That Baba Nafra was not at that time known, and had never been described by Col. Outram, as a relative of Nursoo Punt; and that the Government was, at the time when this case was decided, ignorant that it had ever been alleged, whether truly or falsely, against Nursoo Punt, that he had made the boast attributed to him.

I now come to the "Maurrice" letter bearing date the 3rd January 1849. Mr. J. Morris never was my confidential clerk. I never had a confidential clerk, or private clerk of any kind. Whilst Revenue Secretary, in any confidential business, I employed the head clerks,—Mr. Blowers, now deputy Postmaster General, and Mr. F. Hutchinson, now

Collector of Bombay,—and them only. Whilst in Council, I recorded my minutes in my own handwriting; or had them transcribed from my rough-drafts, by a copyist of the Secretariat.

But I need scarcely do more on this point, than refer you to Col. Outram's own words, (par. 34 of his Statement of Facts of 6th April 1851) where he observes, speaking of Mr. Morris, "who I had been 1060. "told, though I now find erroneously, was a private "clerk or secretary to Mr. Reid." I conclude Furké or some of his party had told him so. He might have learned from this that such authority was not always sure. However, the poison did its work. He had once stated the fact of Mr. Morris being my private clerk, and (as in the case of your correspondent) few would take the trouble to search for a disavowal, and, moreover, subsequently to his knowledge that Mr. Morris was not my confidential clerk, he alludes to him as in that capacity.

I believe Mr. Morris was, many years back, in the Revenue department of the secretariat, before he entered the office of the Revenue Commissioner. He was then appointed uncovenanted assistant to the Register of the Sudr Adalut. I was, ex officio, Chief Judge of that Court, but, under its constitution, I had no judicial functions to perform, except in cases of very rare occurrence, wherein the puisne Judges required the attendance of the Chief Judge on any difference of opinion which could not otherwise be adjusted. I had no concern whatever with

the appointment of the subordinate officers of the Court; and I never interfered, either publicly or privately, in order to obtain the office of assistant Register for Mr. Morris, of whom, personally, I knew nothing.

I find no allusion to the "Maurrice" letter by Col. Outram in any part of the Blue Book before his
1060. "Statement of Facts" of 6th April 1851, par. 34. Copy of the letter is there given, signed "J. R. Morris." The original letter we find signed, "J. R. Maurrice." The object of the copyist from whom Col. Outram obtained the document, in thus falsifying the signature, must be left to conjecture. Nothing could be found in such falsification criminatory of Nursoo Punt, and, therefore, this point is passed over by him in silence.

In par. 15 of Appendix A. to Part II. of the
1485. Khutput Report we find an account of how this copy was obtained. Col. Outram there says, "in "my Statement of Facts" relative to Nursoo Punt, "which was dispatched from Baroda on the 10th
This should be 1851. "of April 1850, I reproduced the letter under "notice, a copy of it having been placed in my "hands by an individual to whom Nursoo had "caused it to be submitted, knowing him to be a "friend of Baba Fudkeys." He says *re*produced; but I cannot find on what previous occasion he had produced it.

1272. Again in his letter of 29th April 1851 to Mr. Malet Col. Outram states, "I have not the original

"of the letter referred to; a copy only had been "taken by a person at Baroda, to whom Nursoo "Punt had shown it, as he did to several, with the "view, I suppose, to discourage his enemies, and "especially the author of the anonymous petition, "(received from Government at the same time by "Capt. French,) from appearing against him, as "indeed it effectually did. Dreading as the people "of Baroda do, Nursoo Punt's power and influence, "the party who furnished the copy would of course "rather not come forward, but, if absolutely neces- "sary, he is ready to substantiate the fact of having "made the copy from the original, and that the "original was shown to him, as well as to others, by "Nursoo Punt."

Doubtless Furkė, or Furké's intimate friend—the copyist, who falsified the signature—was the party who falsely informed Colonel Outram that Mr. Morris was my confidential clerk. 1023.

It is a singular fact that when Colonel Outram, on the 7th September 1850, sent his two letters to Government, No. 207 A., and No. 207 B.—the first, re-opening the cases of Govindrao Guikwar, and Guorojee Pol; the second, regarding the anonymous petition, the authorship of which Hybutrow came forward to claim;—he says nothing of the "Maurrice" letter, which would have strengthened greatly the point he desired to establish, and which, he would lead us to believe, was known throughout Baroda since January 1849! The only reasonable conclusion from this silence is, either that Furké had 960. 950.

concealed from Colonel Outram the existence of
1023. this letter, (although Muncherjee, his intimate friend, had seen, and made a copy of it, about the latter date); or that the story about Nursoo Punt's having paraded it, and Muncherjee's having copied it, is untrue. That the copy was in Colonel Outram's hands on the 11th January 1851, is stated by him
1414. in his Khutput Report, Part II. Sec. III. par. 69. He had it, therefore, at least three months in his possession before he communicated his knowledge of it to Government.

The letter bears date the 3rd January 1849, and has the Bombay post-mark of the 4th. Nursoo Punt must have received it on the 7th January 1849. He never answered it. His son Keshow came to Bombay in March 1849. He then spoke to Mr. Morris on the subject. Mr. Morris denied the authorship, and desired to see the original letter in order to discover the writer. Keshow sent him the original letter from Bansda on the 20th June 1849.
1045. Mr. Morris produced it to Mr. Thomas, Mr. Rouget,
1083. and Mr. Showell, the head clerks of the political, judicial, and revenue departments. Mr. Thomas
1047. laid it immediately before the Chief Secretary. Enquiry was instituted, but the writer remained undiscovered.

Colonel Outram, (vide par. 27th of his supple-
1453. mentary Khutput Report of the 13th January 1852,
1488. and the Appendix) makes a strong accusation against the subordinates of the secretariat for not having brought forward the case of this letter, as soon as it

became known to them. A reference to the pages I have above cited will show that his accusation is entirely groundless. The letter was shown to Mr. Malet, the Chief Secretary, in the monsoon of 1849, (*vide* Mr. Thomas' statement.) Mr. Malet states, 1048.
" as soon as the letter was received, enquiries were
" set on foot to discover the author." Mr. Thomas 1045.
" in vain endeavoured to trace likeness in the
" writing to any in the political branch of the
" secretariat, and the other assistants were equally
" unsuccessful in the departments to which they
" belonged." It is to be regretted that the matter was not then laid before the Council Board. Still, had it been so, it is probable that the result would have been merely to record the facts of the Chief Secretary's unsuccessful enquiries. It must be remembered that in the monsoon of 1849 there was no agitation, such as has subsequently arisen, and this would have been considered one of those cases (of which I am sorry to say there never has been a want of instances) wherein the proceedings of the Government had improperly transpired, without any clue being found to the delinquent.

Col. Outram has not, in any part of the Blue Book that I can discover, succeeded in showing that Nursoo Punt was convinced that Mr. Morris was the writer of this letter, or that it was a communication from Mr. Reid. Had he so believed, why was the letter not answered at once? If any thing was to be done by Mr. Reid, no time was

to be lost; for Nursoo Punt well knew that Mr. Reid was to proceed to England in March. And why did he take no steps whatever till his son Keshow visited Bombay about that period? and even then, none which showed that he entertained such an impression?

And in regard to Mr. Morris's complicity in this matter it is to be observed that, in March 1849 nothing had been discovered; no investigation was going on; Nursoo Punt had apparently gained his object; he was in favour with the acting Resident. The same state of things existed in June 1849. Why, then, should Mr. Morris, if the author of the letter, have hesitated to declare himself, and to claim his reward for the service he had rendered, instead of voluntarily (for there is nothing to show that he was driven by circumstances to this course) laying the original letter before the head clerks of the secretariat, and, through them, before the Chief Secretary?

In any unbiassed mind there cannot be a doubt that, by whomsoever this letter was written, Nursoo Punt—who had never in his life received a communication from me—was, from the first, perfectly satisfied that the communication did not come from Mr. Reid, and that Mr. Morris was not the writer; and that, whatever use he may have made of the letter, (and this is a point resting, so far as I can discover, on very doubtful testimony) he knew no more than that it was sent by either an unknown friend, or an unknown enemy.

I commence my remarks on the letter itself, by distinctly and peremptorily declaring, that I never caused any communication to be made to Nursoo Punt; and that I know nothing whatever of the letter in question—notwithstanding Col. Outram's insinuation in paragraph 53 of his Khutput Report, Part II. Sec. 3, which can scarcely bear any other construction than that I must have been cognizant of the transaction; a view which is directly at variance with the whole tenor of his usual observations, and particularly with his remarks in para. 5 of his letter of the 11th November 1851, in which he distinctly cites the "Maurrice" letter, not as a proof of my having communicated with Nursoo Punt, but as a strong instance of the corruption of the secretariat. 1411 1146.

The letter is dated the 3rd January 1849. The decision of Government on Nursoo Punt's application to retire, which he was permitted to withdraw, is found in the Governor's minute, signed by Mr. Reid and Mr. Willoughby, of the 7th October, 1848. The whole proceedings of the Government in the cases of Govindrao Guikwar and Guorojee Pol were completed by Mr. Willoughby's minute on the latter, of the 31st December 1848, when, or immediately after which date, the papers returned to the secretariat. The "Maurrice" letter must have been written after Mr. Willoughby's minute, because it contained matter not to be found in the Governor's, and my minute of the 28th December. I allude to the reference made to Furké, as "not 1245.

"being allowed to have anything to do with Go-
"vernment business,"—for this is to be found in Mr. Willoughby's minute only. It is clear, then, that the secretariat was in possession on, or immediately after, the 31st December 1848—and that no one could have been in possession before,—of all the information which enabled some person in the office to write the letter, or to cause it to be written.

1109. 1110. 1160. And when we find that the actual minutes of the members of the Government are freely communicated to those who will pay for them, are we to wonder that such a communication as the "Maurrice" letter should find its way from the secretariat; and to think that it could not have been sent without the privity of a member of the Government?

Suspicion attaches to a Mr. Craig, then a clerk in the political department, whom your accurate correspondent describes as "now a collector or "magistrate in the Mofussil." He would, had he taken the trouble to search, have found this man's history in pages 1045, 1083, 1240, 1260, and 1272, and probably in many other places; and he would have learnt, that instead of being "now a collector or magistrate in the Mofussil," he is a denounced fugitive; that he quitted Bombay on leave of absence on the 12th February 1849; that he has not since returned; and that the efforts of the Bombay Government to obtain intelligence respecting him from the other presidencies have failed. He had previously borne a high character, and Mr.

Chap. II. Col. 4.

Thomas, the head clerk, seems, from the account which he gives of him in his memorandum of the 19th January 1852, to have placed the greatest confidence in him. 1272.

I confirm Mr. Thomas' statement, and the remark in par. 6 of the Committee's Report, that Mr. Craig was not personally known to me. He never to my knowledge was at my house; or had any employment under me, or the slightest intercourse with me. I cannot say I never saw him; because, as he was in the Secretary's office from October 1838, and I was at the head of the same office, though in a different department, till March 1844, he must have passed some time or other before me; but I am not aware that I ever spoke to him in my life. It is surmised—and, considering what has since transpired, with some probability,—that he was the author of the anonymous letters sent to Mr. Willoughby and myself in April 1848. 1272. 1261.

In addition to imparting information from the minutes of Council, of the communication to be made to the acting Resident regarding Nursoo Punt, the "Maurrice" letter goes on to warn Nursoo Punt against enmity to Baba Nafra, and Huree Bhugtee's firm. This your correspondent terms "a figment of "the Bombay Government and its European under-"lings." From what part of the Blue Book he obtains this impression, I have not discovered. But it is difficult to comprehend why, if Nursoo Punt and Baba Nafra were in alliance, and if the letter were the production of a friend of the

former—of one who knew his tactics, and whose object was merely to communicate intelligence which might be of use to him—any such allusion was made.

Col. Outram assumes, in many parts of his proceedings, a *simulated* hostility between Nursoo Punt and Baba Nafré. But so far as I can discover, this is a mere assumption; and it is opposed by two facts which at this moment occur to me; first, that in the case of Govindrao Guikwar, instead of supporting Baba Nafra's claim to the exorbitant sum of above three lacs of rupees, Nursoo Punt suggested a mode of settlement by which the firm was to receive even a smaller sum than Col. Outram awarded; and secondly, that Capt. French, whom Col. Outram describes as a mere tool in his native agent's hands,
350. recommended to Government the entire withdrawal
410. of the British guarantee. These facts are irreconcilcable with simulated hostility and real friendship, and, in truth, are to be accounted for only on what it is not in every man's nature to admit to an opponent, viz. a right sense of duty. But, having disclaimed all knowledge of the letter, it is needless for me to pursue this part of the subject, or to do more than state that, till I saw the Blue Book, I never had an insight into the state of parties at Baroda, and therefore, had no knowledge of what individuals were friends or enemies of each other.

There is one mystery in this "Maurrice" letter which I am quite unable to unravel, consistently

with the assumption that it was written by a friend of Nursoo Punt. I allude to the directions given to send the answer "by post" to "Mr. J. R. Maurrice, "at Mr. Reid's house, Bombay." Such instructions involved either a probability of the answer never reaching its destination, or a certainty of discovery. All letters coming to my house from the post office were delivered to my peons, none of whom could read English, and by them to me. Had a letter so addressed been brought to me, I should, having nothing to excite my suspicions, have simply returned it to the post office as a misdirected letter. It would have lain in the dead letter office, until claimed by some party interested. If, on the other hand, any thing had occurred to raise my suspicions, I might have deemed it right to open the letter; when the intrigue would at once have been discovered. Col. Outram disposes summarily of this view of the question by saying that, "to suppose 1411.
"that the letter was written out of enmity to Nursoo
"is simply absurd." He seems to have found it difficult to admit a view which would have told so much in favour of an opponent. He knows, in his heart, that I had no more to do with the "Maurrice" letter than he had himself. How then can he reconcile the directions given as to the address, with the assumption that they were given by a friend of Nursoo Punt? And has he not had sufficient experience of Indian intrigue to have learnt, that there is no artifice, however deep, to which a wily Brahmin (a class

to which Furké, as well as Nursoo Punt belongs, and whose character he himself well describes in p. 965,) will not resort in order to gain his object? And what would have been more damning to Nursoo Punt's character than the discovery that he had answered a communication, such as the "Maurrice" letter, in such a way as to show a disposition to enter into a base intrigue?

I do not contend that Nursoo Punt acted as he ought to have done in respect to this letter. It was his duty, the instant he received it, to have laid it before the acting Resident, or to have sent it to me. His having adopted neither of these courses exposes him to the imputation of not possessing that honesty and straightforwardness which his long intercourse with English gentlemen of honour and education ought to have instilled into him. I am surprised to find that when, in the monsoon of 1849, the "Maurrice" letter was laid before the Chief Secretary, Nursoo Punt was not asked for an explanation of his motive in so long concealing it; and, when making it known at all, doing so by referring only to Mr. Morris, instead of to the superiors of his own department. His conduct on this occasion affords an apt illustration of native character.

To proceed with the paragraph of your correspondent's Chapter II, subsequent to the citation of the "Maurrice" letter,—I will briefly show that it contains a mass of misrepresentation and unfair deductions. I have explained that the direction given as to the address would not have insured the

delivery of the answer to Mr. Morris; that no answer was ever sent; that Mr. Morris did not see the letter itself before June 1849, after I had left India; that Mr. Morris could not, therefore, have laid either the letter itself, or a reply which never existed, before Mr. Reid; that Nursoo Punt could not have "believed in its genuineness," or he would have answered it, and otherwise obeyed its injunctions; that the Bombay Governor and Council never heard of this letter till Col. Outram brought it to their notice on the 6th April 1851, two years after I had left India; that they never "knew it to be genuine;" that they did not "decline all investigation at the moment," but made such inquiry as was in their power; and that the Chief Secretary, before whom the letter was laid in the monsoon of 1849, then made inquiry into it. I will further remark that the writer does not instruct Nursoo Punt, as your correspondent states, to conceal the letter "from his superiors at the Residency;" that he enjoined entire secrecy; that Nursoo Punt at once (so Col. Outram asserts) broke this injunction, by shewing it to his very enemies—thereby taking the most effectual means for publishing to all the world what he had been directed to keep secret; that Colonel Outram's favourite, Furké (if Colonel Outram's assumption be correct) knew of the existence of this letter from the first; that he did not mention it to his patron till January 1851, thus keeping it secret for two years during which he was in communication with Col. Outram; that Col. Outram has

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nowhere explained why he did not inform Government for three months,—or Furké, why he did not inform Col. Outram, or Lieut. Battye, or any European authority, for two years,—after each became acquainted with the existence of the letter; that it is false that any "menaces of disclosure" forced the Government "to make some show of anxiety;" that the committee "with Mr. Secretary Malet in the chair" sat on a totally different subject of inquiry,
1260. and that neither in the report of that committee, nor in the daily record of its proceedings, nor in the minutes of the members of the Government upon it, is the "Maurrice" letter once alluded to. So much for your correspondent's truthfulness, fairness of argument, and accuracy of research.

Your correspondent goes on, "If we are asked "what interest had Mr. Reid or Mr. Willoughby, "or any other European gentleman, in procuring "'secret friendship' with Nursoo Punt, we frankly "say that we know not;" and then proceeds to insinuate that that interest was nothing more nor less than corruption; that money had been sent to Bombay by Baba Nafra for the purpose of securing that friendship, &c., &c.

I have above fully explained my own part in interfering (in the only case I ever did so) in supporting Nursoo Punt against what I then deemed (and a careful perusal of everything relating to this point has in no way altered my opinion) unjust treatment. I cannot assent to Col. Outram's view,—which gives a color to his correspondence throughout

page after page of the Blue Book,—that it was the sole duty of the Bombay Government to carry out his wishes and obey his suggestions to the letter; and that it was a crime to hesitate to act as he desired, even if his desires might seem opposed to all law and justice. I had no reliance on his infallibility; and believed it my duty to weigh every case which he thought fit to lay before the Government, as I would those of any other subordinate officer. I had seen many similar cases wherein native servants had been ruined by cabals fostered by the credulity, prejudice, want of temper and discretion of European officers; and (as I have already stated) there was nothing apparent, at the time, to lead to the belief that this was other than an ordinary case of this nature; differing in fact from others only in that the native officer, whose conduct formed the subject of discussion, was a man hitherto of extraordinarily high character. By my imputed interference in this case, and my not consenting to leave Furké in undisputed sovereignty over Baroda affairs when Col. Outram proceeded to Egypt (though, in fact, I had no more concern in this than any other member of the Government), I have drawn down upon myself the enmity of a strong and violent party, who have not hesitated, *in my absence*, to resort to all means short of actual accusation of corruption, including appeals to the local press, to cast a slur upon my character.

The base insinuation respecting money sent from Baroda requires but little comment. A proper

distinction is drawn, throughout the Blue Book, which your correspondent cannot or will not discover (as I have on a former occasion observed,) between an attempt to bribe, and the obtaining money under the false pretence of bribing; both equally criminal in the parties prepared to bribe; but differing in respect to the other party, inasmuch as, in the one case, he must be cognizant of an attempt, while in the other he may ever remain in ignorance of even the design. If such design ever existed in reference to myself, it is no more than
1167. existed in reference to Mr. Willoughby, Mr. Malet, Col. Outram himself and others. Our characters will, I trust, defend us from any imputation of criminality because natives are corrupt; and we must be content with lamenting that our purity could not protect us from the belief, even among the dupes of the corruptionists at Baroda, that any English gentlemen, holding the high positions that we did, could be corrupted. I will quote one sentence from Colonel Outram's favorite anonymous
951. petition, which, so far as I am concerned, shows that my name did not always stand low in that sink of iniquity;—"Mr. Reid will not stain his character "for uprightness, known throughout India, &c. &c."
1444. Col. Outram's account (Khutput Report. Part II. Sec. VI.) of the conduct, before Mr. Frere's commission, of the only witness who declared that he had seen me, viz. Joteshwur Eecharam, is characteristic. "It was Joteshwur, the man who had "been sent by Babą Nafra to bribe Mr. Reid, and

" in the following year had been the confidential " bearer of a letter to Mr. Willoughby. He perjured " himself deliberately, &c." The evidence of this man, taken before Col. Outram, is a specimen of the mode of conducting such business at Baroda. There is no cross examination in order to ascertain whether he could ever have seen me at all (which of course he never did). He might have been questioned as to the date on which he saw me; the place; my appearance; the language of conversation; and a hundred other particulars, which might at once,—and probably, if asked at the time, would at once,—have proved either that his whole story was a fabrication, or that he had been deceived. Col. Outram must have been satisfied of the untruth of this man's story in this particular, or he would have followed up his enquiries on the points I have noticed. If Furké, or his friends, drew up the examination, all that was wanted possibly was the mention of my name. That obtained, nothing beyond was sought for. Further questions would have broken down the witness' credibility.

It is more than probable that the mission to Bombay in 1848 had entirely in view to keep up that disgraceful connection with the political department of the Bombay secretariat, which we know has so long existed; (and, I have little doubt, does so at the present moment;—nay I would go farther, and express my belief that the same facility of obtaining information, where large sums are expended for the purpose, exists in all offices

throughout India,) and that the mention of my name in this matter was an afterthought, arising solely out of the hostile machinations of Furké's party; the knowledge which they had obtained that I, in the first instance, had opposed the displacement of Nursoo Punt in order to make room for Furké at the Residency; and the appearance of the "Maurrice" letter,—whether this was one of their own artifices, or whether, in reality, the communication of a friend to Nursoo Punt. No faith can be put in the after-statement of Moonims and Gomashtas, as to what were their objects at a former period. I believe that Furké, wielding the influence of the Resident, could have procured any such evidence that might have been desired.

In defending myself against the foul aspersions and false insinuations of my assailant, which are founded on an unscrupulous perversion of facts, and on a series of disgraceful falsehoods, I must be understood to advance no opinion, beyond what my defence requires, on the main questions treated in the Blue Book, with which I have no concern.

No one would attempt to deny the corruption of many of the subordinate officers of the political department of the Bombay secretariat, the recent disclosures in respect to which would justify the severest measures; the belief in "Khutput," which Col. Outram has striven, with so much zeal, to expose; the corruption of the Residency establishment; and the total absence of even the semblance of political morality, in the Baroda court. But,

with my experience of the value of native evidence, and my knowledge of the native character, I should be sorry to have to give an opinion, on the papers before the public, as to the guilt of Nursoo Punt, or the innocence of Jethabaee.

Nursoo Punt *may be* the greatest villain that the corrupt soil of Baroda has ever generated; Baba Nafra *may be* in the same category; all their friends and supporters *may be* rightly placed in the same schedule; Jethabaee *may be* an injured angel; Furké, a persecuted saint. But when I consider the nature of the plots in the series of dramas presented to us—the characters of the performers, from His Highness the Guikwar and Col. Outram down to the lowest kolee—and the locality of the scene of action—I am constrained to the conclusion that the justice of the catastrophes has not yet been shown, and that the whole of the matters treated under such circumstances remain still involved in a deep shade of darkness and of doubt.

I cannot but regret the necessity, to which I have felt myself compelled, of making any remarks, even casually, on Col. Outram. His disavowal, in every part of the Blue Book, of all belief that my character for purity was in any degree compromised,—though anxious to prove that my name had been scandalously prostituted by a wicked party; his personal disclamation of a similar nature, when, on his return to England, he told me that "I ought to "be most thankful to him, for bringing to justice

" the scoundrels who had made so infamous an use " of my name;" his letter to Sir James Hogg, read by that gentleman in the House of Commons on the 23rd of April 1852, in which he distinctly declared that none of his proceedings could cast " imputations on the personal honour and integrity " of members of the Bombay government;" all incontestably prove, not only that he can have been no party to the disgraceful attack upon Mr. Willoughby and myself, which your pages have contained, but that he must view it with disgust and abhorrence. I know that such are his feelings.

But when I see that a reckless assailant, setting aside Col. Outram's views and opinions in this matter—arguing, (if it deserve the term) on a perversion of the facts which his narratives supply,—disregarding all reference to dates, all calculations of time, all facts which tell to the utter overthrow of his conclusions,—stringing together isolated expressions without reference to the context,—applying the facts of one case barefacedly to another, with which they have not the slightest connection,—and in truth, doing all that can be designated unfair, wicked, and dishonest,—strives to bring upon me unmerited disgrace in the eyes of my countrymen, I am compelled, in my own vindication, not only to expose the malice of my assailant, but to go further, and point out where Col. Outram and other parties, whose statements and opinions (however perverted) have been made the groundwork of attack, are

wrong in their facts, and mistaken in their conclusions; and, as far as lies in my power, to account for, and explain the causes of their errors. In this process a reference to personal character and feelings, which I hope I have in no instance carried beyond legitimate bounds, is unavoidable; and this must plead my excuse for the course which I have been constrained to adopt.

I address this letter to you, Sir, as the Editor of the Daily News, in no belief that you will do me justice, in retracting one word of your aspersions, or acknowledging the errors and malice of your correspondent. Such magnanimity might be too great, even for one who professes to be the friend of impartial discussion. Of all hatreds, the strongest is that based on a consciousness of having committed grievous injustice. You are, doubtless, well convinced that of the small minority of your readers who may at all regard articles relating to India, most will implicitly accept your account of volumes which it is obvious you have never read. Still, I trust, Sir, that some may be found, whom a sense of justice will dispose to examine for themselves. To their judgment I confidently commit my character, under no apprehension that it will suffer from what you have published to the world. A reputation which is founded on two and thirty years of laborious, successful, and unblemished public usefulness, is not to be tarnished by the excited and often unjustifiable expressions of a disappointed brother

officer, which have been distorted, for his own purposes, by a crafty and insidious enemy; one who may not "love to be despised," but who has successfully labored to be despicable.

I am, &c., &c.,
L. R. REID.

122, *Westbourne Terrace,*
10*th February*, 1853.

POSTSCRIPT.

Since writing the foregoing pages, I have seen a pamphlet, addressed to the Right Hon. Sir Charles Wood, M.P., President of the Board of Control, signed "Indus," and entitled "Bombay Briberies," which contains the substance of the "Chapters," on which I have been commenting, but with, if possible, a display of even greater scurrility and falsehood. Some kind friend of the writer has enabled him to correct several of the gross errors which I have pointed out; but not, apparently, to avoid falling into others of a similar nature. I believe that all the insinuations against myself, in which this pamphlet abounds, have been refuted by what I have already written. I shall not therefore, consume more of my own time in making further comments, or yours in perusing them. In one wish expressed by the writer I cordially join, viz: that the whole of the documents, in every case which has been adduced, had been published without reserve or suppression. But I have another wish, in which I cannot expect his concurrence, viz:

Vide page 21 of pamphlet.

that all who desire to form a right opinion of the merits of the questions discussed, will go with care and diligence through the Parliamentary papers; and place no reliance on the false assertions of an unprincipled and anonymous libeller, who is actuated either by personal malice (on his own part, or on that of others from whom he takes his instructions) or by an innately vicious inclination to slander honorable men.

L. R. R.

NOTES

ON THE

SETTLEMENT OR COLONIZATION

OF

BRITISH SUBJECTS

IN

INDIA:

WITH

AN APPENDIX

OF

PROOFS AND ILLUSTRATIONS.

BY

JOHN CRAWFURD, Esq. F.R.S.

&c. &c. &c.

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ADVERTISEMENT.

THE President of the Board of Control, having requested that the parties interested in the East India Trade would furnish him with their views on the subject of the Settlement of Europeans in India, very able Papers were, in consequence, laid before him by the East India Committees of Glasgow and Liverpool: and I submitted, in behalf of the Native and European inhabitants of Calcutta, the Notes which form the text of the present publication; which I have endeavoured to render more worthy of general attention, by an Appendix of Illustrations, in which will be found, concentrated, no inconsiderable portion of the information contained in the immense mass of Parliamentary and other Public Documents, printed within the last few years; and which, up to the present day, for they are not yet completed, amount to no less than four-and-twenty folio volumes of various sizes.

J. C.

27, Wilton Crescent, London,
March 20, 1833.

NOTES

ON THE

SETTLEMENT OF BRITISH SUBJECTS

IN

INDIA.

THE Merchants and Manufacturers of Great Britain ought naturally to be solicitous on the question of the settlement of Englishmen in India,—because, to the existence of free British settlers, they cannot fail to see that the present prosperity of the Indian commerce is mainly, if not wholly, to be attributed; and because, it is a fact which cannot be controverted, that the more freedom that has hitherto been bestowed upon the intercourse of Europeans with India, the greater has been the benefit conferred upon the trade of India.

This may be briefly illustrated by a very few examples. The external trade in Cotton Wool, which has frequently exceeded in value a million pounds sterling per annum—the manufacture and external trade in Indigo, which exceeds two millions and a half—the external trade in Opium, which is exchanged with the different nations of Asia consuming it, for a sum not under four million pounds sterling per annum, —are, all of them, distinctly traceable to European settlement; or, at least, it is quite certain, that without the presence of European free settlers no such branches of trade could have existed.*

Without referring to minor improvements, which owe their

* Appendix, A.

origin to European settlers, it may be further mentioned, that ship-building, for foreign trade, is entirely an art of European introduction. About eighty thousand tons of this description of shipping belong to the two ports of Calcutta and Bombay. It is to this class of vessels, let it not be forgotten, that the Government of India has entirely owed its capacity of carrying on all its great military expeditions beyond the bounds of Hindostan; such as the expeditions against the Philippines, Egypt, Macao, and all the French and Dutch possessions.

In periods of scarcity or famine, the same class of vessels has conferred inestimable benefits on the people of India. In the famine which prevailed on the Coromandel coast, in 1824, not less than sixty thousand tons of grain were quickly conveyed by the free-traders from Bengal; and in the famine of 1807, not less than one hundred and twenty thousand tons. It is almost needless to insist, that the native coasting traders of India could not possibly have afforded a similar relief, since it is a well-known fact, that they can perform but a single voyage in the year, and this a very tedious one.

Indeed, it is not too much to assert, that the very existence of the towns of Calcutta, Madras, and Bombay, still more of the settlements in the straits of Malacca, as ports of foreign commerce, has depended upon the class of persons, who, in former periods of the commercial history of India, used to be called "Interlopers." At the close of the last charter, the total exports and imports of these places was certainly short of thirteen million pounds per annum; they are, at present, probably not under twenty-six millions, or have been doubled in the short period of twenty years;—the commerce of the East India Company, with the exception of two or three articles still exported under pretext of making a remittance of territorial revenue, having meanwhile altogether ceased.*

The beneficial effects of the enterprise of the free British traders has been by no means confined to the British possessions. A very large portion of the commercial prosperity of Canton is derived from the same class of British subjects;

* Appendix, B.

who carry on the most important part of the commerce of the place, either by an evasion of the law, or an open violation of it. The total commerce thus carried on has increased, during the last twenty years, from about four and a half million pounds to double that amount; the commerce of the East India Company with China having, within the same period, declined from £2,700,000 to £2,400,000.*

The same observation applies to Java, and even to Manilla; both of which owe the most active branches of their commerce to British merchants and mariners. The trade of Java, for example, in the highest period of its prosperity, under the monopoly system, was short of one-and-a-half million pounds per annum, and it is now equal to three millions: while a large portion of the imports in it consists of British manufactures, or of the productions of the soil and industry of British India.

The commercial improvements which the merchants and manufacturers of Britain have good reason to expect will result from an extended intercourse of Europeans with India, and their permanent settlement there, may be shortly stated. They will consist of improvement in the quality, and extension in the quantity, of Cotton Wool, to be furnished for the manufactures of this country, now dependent on America, and dependent on a slave population, for nine-tenths of its supply,—of improvement in the culture of the Mulberry, and rearing of the Silk-worm,—improvement in the quality and quantity of Sugar, Rice, Wheat, and other corns,—extension of the culture of Coffee,—and introduction of the culture of Tea, Cocoa, and other products usually denominated colonial;†—the application of skill and capital to the construction of bridges, roads, canals for navigation, and works of irrigation,‡—the application of capital and enterprise to mining operations,§ steam navigation, the coasting trade of India, and the external Asiatic trade.

The ordinary state of the money market in India, affords as striking and conclusive evidence as can be adduced, of the advantages which have heretofore been derived from the presence of free British settlers, while it shows the urgent call

* Appendix, C.

which exists for its extension. On the security of the public revenue, the state is enabled to borrow money at so low an interest as five per cent. Within the special jurisdictions of the King's courts, wherever they exist in India, British merchants, of good credit, are enabled to borrow, on their personal security only, at an interest of from eight to ten per cent. British merchants beyond the special jurisdictions of the King's courts, or residing in the provinces, on the imperfect security of Indigo factories, or other immoveable property, borrow at from ten to twelve per cent. Now, the common rate of interest between native and native, beyond the jurisdiction of the King's courts, is, according to the nature of the security, from twenty-four to sixty per cent, per annum. The obvious inference to be drawn from this statement is, that by the permanent settlement of British subjects under fair and equitable laws, a great deal of capital would soon be invested in the improvement of the agriculture, mining, manufactures, communication, and commerce of India, which is at present excluded from it, by the precariousness and consequent high cost of the investment.*

As connected with this subject, the beneficial influence of the free-traders in supporting public credit may be adverted to. Every one acquainted with the commerce of India will at once feel that they are the main stays of commercial credit; and a reference to the public records will show, that by far the greatest part of the public loans, now amounting to some fifty million pounds, have been borrowed by the state only through their agency and assistance.†

For the effectual development of the commercial capabilities of India, the following conditions naturally offer themselves, as those on which it would be eligible that British-born subjects should have access to the country—intercourse with its inhabitants—and liberty of settlement.

1. Every British subject desiring to proceed to India, to

* Appendix, G. † H.

be at liberty to do so without license or certificate, in as free and ample a manner as British subjects are now at liberty to frequent any colonial possession of the Crown.

2. British subjects, when in India, to have liberty to travel or proceed from one British district or province to another with the same freedom as any Native of the country.

3. British subjects not to be banished from India, except by sentence of a Court of Justice, and under the sanction of established laws, equally applicable to them as to the Natives of the country, and the arbitrary power at present vested by law in the local Executive to be of course annulled.

4. British subjects to be permitted to carry on any species of trade or manufacture, or any branch of industry whatsoever, which may be carried on by any Native of the country or other person, and the prohibition to carry on the internal trade in salt, tobacco, rice, &c. to be repealed.*

5. British-born subjects to be permitted to own or hold lands, or other immoveable property, in as free and ample a manner as any native Indian may hold the same, and within every part of the British dominions.

6. The law of inheritance with respect to such property, as well as to moveable property, to be the law of England; and, as more suitable to the circumstances of the country, and compatible with its usages, lands may be considered as personalty and not as realty. No inconvenience can result from this arrangement, since, in all ages of the history of India, the different nations, or tribes, or even castes, inhabiting the country, Hindoos of different sects, Christians of different persuasions, Jews and Mahomedans, have invariably enjoyed their own particular laws of inheritance. This principle seems to have been acted upon even before the Mahomedan

* Appendix, I.

conquest. It prevailed during the Mahomedan rule, and has been acted upon by ourselves, even in those parts of our possessions where English laws, even in their most technical forms, have in almost all other matters been established.

7. British-born subjects, residing in India, to be amenable to the same civil and criminal tribunals as the Indian subjects of the State.

One of the great objections heretofore raised against the permanent settlement of Europeans in India, has been very unfairly derived from the arbitrary and imperfect state of the laws in the provincial courts, originating in the absence of a legal education on the part of the Judges, the corruption of the ministerial officers, and the administration of justice in a language foreign to every party concerned. These defects have been admitted by the parties the most interested in concealing them; and since funds for the improvement of these tribunals exist, as is shown by the present judicial expenditure, of at least a million and a half per annum, it is the indispensable duty of the legislature to furnish a competent administration of justice; and, derogatory to its honour, to plead the imperfection of the present establishment as a ground or argument for the exclusion of European settlement. To quote the words of the present enlightened Governor General of India, Lord William Bentinck, "It would be the height of absurdity to argue, from the inefficiency of our existing institutions, against the admission of Europeans. The remedy, it is clear, is not the exclusion of these, but the reform of our system."*

The existence of Courts, corresponding in number to the present Provincial Courts, presided by a Recorder, or other professional judge, would, in all probability, be found quite competent, for many years, to the administration of justice over the small number of British-born subjects, who, judging from past experience, are likely to resort to India and take up their permanent residence in it.

The natural and convenient seat of such Judicatures would

* Report and General Appendix from the Select Committee, 1832, p. 280.

be the principal cities of the interior, where there frequently exist, at present, City Judges, whose courts might be dispensed with, and the expense attending them saved; as, for example, Moorshedabad, Dacca, Patna, Benares, Bareilly, Delhi, Agra, Furruckabad, Masulipatam, Bangalore, Trichinopoly, Tellicherry, Surat, Poonah, and Ahmedabad. The whole of these places are only named with the view of indicating the localities of such Courts as might eventually become necessary; for in the meanwhile it is not probable, that more than one half, or at most more than two-thirds, of them would be found necessary. These courts might be relieved of a considerable portion of criminal and civil business, by the institution of Courts of Requests, and Courts of Petty Sessions; the Commissioners, or Justices, to consist jointly of natives, Europeans, or the descendants of natives and Europeans.

The yearly salary of a Provincial Judge, in Bengal, is about £4,500; and, when we observe that the King's Recorder of Bombay had £500 less than this; and the Recorder of Prince of Wales Island £1600 less, and yet that sometimes great, and always adequate legal talents were procured at these sums, we cannot anticipate any difficulty in procuring for India ten or fifteen Professional Judges, which would correspond with the number of Provincial Courts throughout every part of India.

These Judges, perhaps, ought to be named by the Local Government; and, at all events, be amenable to the Supreme Local Government for their conduct, in the same manner as the Judges in England are amenable to Parliament, or even in a higher degree.*

An important question, of course, here arises — What civil and criminal Laws ought to be administered? The natural and obvious reply is, the law of the conquerors, after the manner followed by almost all conquerors in all ages; and, especially, in accordance with the practice of our immediate predecessors, the Mahomedans. It is not meant that

* Appendix, J.

English Laws are perfect, or in every respect suited to the genius of Indian society. All that is contended is, that they are the best at our command,—that, with all their imperfections, they are the laws of a civilized people; and, therefore, entitled to a preference over Native Laws of any description, which are confessedly those of barbarians,—and that, at any rate, they are the only laws which English Judges can understand and administer. English laws, more or less skilfully adapted to circumstances, are no innovation in India. Under the name of Mayors, Recorders, or Supreme Courts, they have been administered in different parts of India for a time varying from twenty-five to eighty years, and are at present in full operation over at least a million of people, consisting of various nations and sects of Mahomedans, various nations and sects of Christians, various nations and castes of Hindoos, with Malays, Chinese, Burmese, Siamese, and other nations.

The technicality, the expense, and the delay attending the administration of English law have been justly objected to them, but these are not necessary, but adventitious qualities of English justice; and, judging from the success of some experiments made upon a very considerable scale, may in a great measure be got rid of.

Of the existing tribunals in the Provinces, and of the code of regulations administered in them, it is not necessary to say much, seeing that, after forty years' trial, they have totally failed, and, indeed, been fully condemned by the deliberate judgment of the Home Authorities themselves, as may be seen by the following short quotation:—"In the conduct of trials, in unravelling intricacies of particular cases, in eliciting truth from witnesses, in appreciating evidence, in applying the law to the fact, Indian judges, unprepared by education or otherwise for the judicial office, have many peculiar difficulties to contend with. The code of regulations by which they are bound, consists almost entirely of rules of procedure; the Mahomedan and Hindoo laws are the guide for their decisions in certain cases only, and in all others not specially provided for, the Judge has no law but that of his own conscience.

For propriety in the proceedings of the courts, therefore, little security is to be found in the state of the law, and of the judicial establishment."*

The utility of jury trial has been much insisted upon even in the administration of justice to the Natives of India; and its admitted success, after an experiment of a good many years, in Ceylon, suggests the utility of adopting it in India. In criminal trials, at least, its necessity in the case of British-born subjects may fairly be insisted upon. In this event, as in the case with Aliens in England, one half of the jury only need consist of British-born subjects, or at least of Christians,—a provision which would not only be fair and equitable in itself, but obviate the difficulty which might, for a considerable time, be expected to arise from the insufficient number of British settlers. It has already been stated, that the monstrous power vested in the Indian Governors, of arbitrarily removing British-born subjects from the country, with or without cause assigned, must be annulled, and this for obvious reasons, which it is almost unnecessary to dwell upon. The bare possession of such a power, has in itself hitherto been quite sufficient to alienate the affections of the free settlers, and thus to convert the natural and the best supporters of the British power in India, into its secret opponents. In proof of this, it is enough to state, that both the Judges and the Law officers of the Indian Government, have repeatedly declared, that, under the present law of transmission or deportation, it was in vain to expect that a British jury would ever give a verdict in favour of the Company, in any case of prosecution for libel. This admission of the effects of the law, is of itself alone a sufficient condemnation of it. But the possession of this power is inconsistent with the perfect security of property. The merchants and manufacturers of Britain, at the distance of 14,000 miles, cannot repose the necessary confidence in agents and correspondents, who, on bare suspicion, and at the arbitrary will or caprice of any individual, however high

* Letter from the Court of Directors, to the Governor General of India, 8th December, 1824, in Selection of Papers from the Records at the East India House, Vol. 4th, page 39.

his rank, may be removed from the management of their affairs, on the brief notice of two short months. The power has now existed forty years, and on a fair retrospect of all the cases in which it has ever been exercised, it would perhaps be difficult, indeed impossible, to point out a single instance of a real or urgent state necessity for its exercise. In several cases, even the Home Authorities themselves have been forced to admit that it was wantonly abused; and yet, in none of these examples has any individual ever succeeded in obtaining that redress which the Law pretends to hold out.

A law to prevent arbitrary imprisonment, similar to our statute of Habeas Corpus, will be indispensably necessary to good government, whether in reference to Europeans or Natives; but neither this privilege, nor the abolition of the arbitrary power of banishing Europeans, vested in the executive authorities, ought to preclude the Governor General, by and with the advice of his Legislative Council, or even on his responsibility without it, from having the power of withholding permission to British-born subjects to resort to disturbed districts, or particular parts of the country where insurrection or rebellion prevailed, or, indeed, it might even be conceded, to places where the Government might deem their residence either dangerous, or politically inexpedient, if any such existed.

But this is a power, which, if conferred, would be rarely exercised; for surely it is obvious to common sense, that it is not to poor, disturbed, or discontented districts that British merchants, traders, or planters, will naturally resort, but on the contrary to those that are rich, populous, and contented. The recent returns from Bengal point this out in a manner highly satisfactory, and the results deserve here to be briefly referred to, in illustration. Indigo Planting, and indeed free-settlement generally, is for the most part confined to the rich, populous, tranquil, and well-ordered provinces of the Bengal Presidency. Within the Bombay Presidency, the territories of which are generally of very recent acquisition, and in which a turbulent, refractory, and disorderly population generally prevails, there is no Indigo, or any other species of planting

carried on by Europeans, and indeed few European settlers, of any description, within the provinces. Under the Madras Presidency, the territory and population of which is generally of a similar character, there is very little Indigo Planting, and very few European settlers in the provinces. Even in Bengal, the extent of Indigo Planting will almost invariably be found to be proportionate to the populousness and tranquillity of the different districts or provinces. It is carried on to the greatest extent in our oldest and most populous acquisitions in Lower Bengal—to a smaller extent in the less pacific districts of the north-west—and not at all in exposed frontier districts —and, above all, in districts which have been the recent scenes of rebellion or insurrection. A perusal of the recent returns will afford the most ample and satisfactory testimony in support of this assertion.*

8. British-born subjects to be liable to the same direct and indirect taxes as native subjects.

This rule naturally suggests many observations referable to the success of Indian commerce. It supposes, in the first place, that the Government of India shall not, in violation of all admitted principle, be a trading government; or, in other words, that one description of British merchants shall not have the power of taxing another description of British merchants, their rivals.†

It supposes, that taxes shall not be imposed through the pernicious instrumentality of monopolies; and, of course, it supposes the abolition of the monopolies of salt, opium, tobacco, &c.; and that a revenue shall be raised from these articles by means less injurious to industry, and less oppressive to the people.‡

It supposes the abolition of all transit, or other internal duties, which in every country have proved serious obstacles to the progress of commerce, which in India are represented as being both burdensome to the people, and vexatious to the trader, and which, in a great many instances, are proved, by

* Appendix, K. † L. ‡ M.

the public records, to be levied at a heavy cost, and therefore to be very unproductive to the treasury.*

It supposes also the abolition of all custom duties between the territories of one presidency or settlement, and another presidency or settlement, which at present prevail in the same manner as if the different governments, or settlements, were foreign countries in relation to each other.†

By the present law, no new or additional imposition of any duty or tax upon the export, import, or transit of any merchandise whatsoever, is valid until the same be approved of by the Home Authorities.‡ This clause, the operation of which has proved highly beneficial, was introduced into the Act of 1813, as a necessary protection to the distant speculations of the British merchant. The same rule should be continued, and indeed it may be suggested, that the principle might be carried a great deal farther, with infinite advantage to the good government of India, from which the commerce of India with England is inseparable. If, for example, it were enacted, that no new or additional tax whatever should be imposed by the local Legislature of India, until the law imposing the same had been duly published in India—received the sanction of the Home Authorities, and afterwards been duly published in England, the necessary effect would be to give to the system of Indian taxation, a degree of confidence, certainty, and stability, heretofore unknown to it; and at the same time to corroborate, on the most wholesome and legitimate principles, the natural and necessary dependance of India upon the Crown and Government of England.§

Such are the conditions on which it appears that British settlement in India might be safely and advantageously carried into effect. They suppose the existence of a Legislative Council, to which British and Indian subjects of all classes shall be equally admissible, to assist the executive power in framing laws for the good government of India. British free settlers, admitted to such a Council in common with others,

* Appendix, N. † O. ‡ 53 George III. c. 155, s. 25.
§ Appendix, P.

could not in reason object to obey, or live under, laws enacted by such a body.

On the safety and expediency of the free settlement of Europeans in India, considered in a political point of view, a very few words may suffice, in reply to the very feeble opposition which has recently been offered to the measure, either in England or in India.

In the discussions which preceded the present Charter, the alleged misconduct of European settlers, and the danger which would accrue to our political power in India, from the vast number of this class of persons which it was *imagined would flock* to India in the event of an open trade, were arguments much insisted upon with a view to preserve the monopoly and close system. The value of these assertions may be judged of by the results, as they are exhibited to us in the official Returns submitted by the very parties themselves, who predicted that so much evil would be the consequence of free commerce and free intercourse. When the Directors of the East India Company were called upon, by the late Select Committee of the House of Commons, for a Return of the free-settlers residing in India, it was found that they were possessed of no official statement whatsoever, even of the numbers of those persons from whose presence they had anticipated so much danger to our political power, and the Return which they made to the order of the Select Committee, was expressly stated to be derived "chiefly from Almanacks published in India." By this Return, it would appear that the total number of British settlers in India in 1815, at least a whole year after the commencement of the free-trade, was but 1501, and in 1828, thirteen years afterwards, but 2016. Instead of a vast rush of Europeans resorting to India, no indication whatever of such resort appears on the face of the public records; for the greatest number of persons who ever made application to go out, in any one year, was 92. The total number of applications for leave to proceed to India, in the eighteen years ending with 1831, was but 1547, being, on an average, no more than eighty-six in each year. The actual number of persons who obtained licences to proceed in

the eighteen years in question, however, was but 1324, giving, on an average, but 74 per annum, which is far less than one individual for each ship which has proceeded to India in the free-trade, since the Indian commerce was thrown open.*

Such is exactly the result which might in reason have been anticipated, and for obvious reasons. First, the voyage is long, irksome, and expensive. A first cabin passage costing at least £100, a second £60, and a steerage passage not less than £35 or 40:—Secondly, the climate of India is disagreeable to the European constitution, and not always salubrious:—Thirdly, the prohibition to hold lands, and the law of transmission, are obvious discouragements to capitalists:—and, Fourthly, every avenue to political preferment is closed against adventurers, the nomination to every office of credit or profit being made in England.

The Returns furnished, in compliance with the orders of the Court of Directors, by the authorities in India, respecting the conduct of the Indigo Planters, the class of British settlers who had been the chief subjects of obloquy, afford by far the completest practical answer which has hitherto been given to the absurd objections which had been urged against the usefulness, safety, and expediency of European settlement. All the Judges and Magistrates were directed to make a report to the Government of Bengal, touching the conduct of the European Planters towards the native inhabitants, as well as their general behaviour, and this report, in its very nature, was both secret and *ex parte*. The inquiry embraced the conduct of 473 Planters with their assistants, spread over thirty-two districts, or, more correctly, Provinces, containing an area of 220,000 square miles, or a territory three times the extent of Great Britain, with perhaps twice as many inhabitants as the United Kingdom. From every district where the magistrate has given an opinion, that opinion is highly favourable, except in one instance, where the party only objects, that he is "not apprised of any great improvement in cultivation, in manufactures, arts and sciences, by the

* Report of 1831, p. 769. Report and General Appendix, 1832, p. 268.

planters," and that he, "on the general scale, is inclined to believe that the character of indigo planters is not high." In the district, however, thus reported upon, it does not very distinctly appear that there are any European indigo planters. The opinions of all the other public officers is invariably favourable. The general scope of the reports is, that the indigo planters in their dealings were—"honourable and upright,"—that their treatment of the natives was "kind and conciliatory,"—that "instances of misconduct were of very rare occurrence,"—that "the country at large derives great benefit from the residence of respectable Europeans in the interior,"—that the proprietors eagerly "apply to the planters to build factories on their estates,"—that "the lower classes of the natives were better clothed, richer, and more industrious in the neighbourhood of the factories, than those at a distance from them,"—that "they are of the greatest possible benefit to the country, giving employment to thousands,"—that "if the capital put in circulation by them were withdrawn, crimes would greatly increase,"—that the planters could not be looked upon "in any other light, than as a great benefit to the people, in expending much capital among them, raising the value of land and labour, and accommodating them in their necessities on much more liberal terms, than they could obtain from any other quarter,"—that, from the large capital circulated by the planters, "the comforts of all classes had been increased, the Zemindar's rents (meaning the land tax) had been realized with greater facility, and immense tracts of jungle, that overspread the country before the cultivation of indigo was introduced, have totally disappeared." These are exactly the effects which had been so often insisted upon by the indigo planters, and by their friends, although, generally, in language more measured.*

Some parties who fully admit the utility and necessity of British settlement in India, insist, however, that this settlement should be limited to "respectable persons," and that the exercise of the right of limitation should be vested in the

* Report and General Appendix, 1832, p. 295.

government. The government would, in this case, be called upon to decide who was, and who was not "respectable"—a course open to innumerable objections. First, no government is ever possessed of competent means to decide such a point: Second, the task of deciding is an invidious, if not an odious office, even if it were a practicable one; Third, the power of deciding this point, is exceedingly apt to become a matter of patronage in the hands of the government, or, at least, of its ministerial officers. This is proved, by comparing the conduct of the Court of Directors before and since Parliament interfered with the mode of licensing free-traders to proceed to India. In the first nine years, ending with 1822, when the Home Indian Government was left to itself, the Directors rejected above 30 per cent. of all the applications made to them for leave to proceed to India; but, after the interference of Parliament, and in the nine years, ending with 1831, they rejected less than 13 per cent. only. Indeed, as to the pretended knowledge of the Home Government, respecting the real character of the residents in India, or even as to its entertaining any actual solicitude upon this subject, we possess a virtual contradiction in the striking fact already referred to, that when called upon to state their numbers, they were found to be possessed of no information whatever on the subject, save what they drew from old Indian Almanacks. Had the question appeared to them of the smallest political moment, it may fairly be inferred, that they would have been found possessed, not only of a record of their numbers, but even of the private history and character of each individual among them. For the first fifteen years, of the present charter at least, such information was not deemed either important or necessary, and it was not until after the commencement of the present Parliamentary inquiry that the Court of Directors thought of calling for this sort of information.*

But the strongest argument of all against legislating to restrict emigration to India, and settlement there, to "persons of respectability," is, that the restraint is superfluous and un-

* Letter from the Court of Directors, dated the 6th of August, 1828, in General Report and Appendix, 1832, p. 291.

necessary. The poorer classes of society could not find their way to India; or, when there, could not find employment. The passage-money, as already stated, could not cost less than £30 or £35, while the out-fit would not amount to a less sum; and, after this disbursement of £60 or £70, the emigrant, if an ordinary day-labourer, would arrive in India without a farthing in his pocket; and this too in a country of which the market is already fully stocked, in some places indeed overstocked, with labourers.

Even the apprehension, of Europeans proceeding from the sea-ports to the interior, is utterly chimerical. Two and three hundred English sailors, out of employ, have been known to be at one time in Calcutta, upon several occasions, since the opening of the trade; but these, instead of proceeding into the interior for dangerous purposes, have scarcely ever been known to wander even into the neighbouring villages.

The European settlers, for whom there is a demand in India, will consist of skilful artizans of the highest class; mariners of the better class: or, more correctly, navigators and pilots; engineers, teachers; merchants, agriculturists, and other capitalists. The lowest of these classes will barely be conveyed to India at a less cost than £100. If left entirely to themselves, there is not the slightest danger that men of this description will not be sufficiently respectable; that is to say, be possessed of knowledge, integrity, diligence, and temper; because these qualifications, as every body in the least degree acquainted with India knows, are as necessary in that country to the success of the adventurer as either skill or capital, while it may fairly be doubted, whether one individual out of a thousand, not in the public employment of the State, has ever succeeded without being possessed of them. In corroboration of this view of the character of the class of Europeans likely to emigrate to India, it is only necessary to advert to the fact, that the settlers at present in India are chiefly found concentrated as merchants, mariners, teachers, and head-artificers, in the principal towns, or as agricultural capitalists in the provinces,—not where the population is scanty, and the price of labour comparatively high; but where the former is dense, and the latter comparatively low.

In truth, not only no advantage has accrued from the restrictions heretofore placed on the emigration of Europeans to India, and their settlement there, but these restrictions are themselves chargeable with no inconsiderable share of the irregularities which have been very unfairly complained of. The demand for European skill and capital in India, during the rigour of the restrictive regulations, it is sufficiently known, was often supplied from the most anomalous and suspicious sources—from runaways from the East India Company's ships—from British subjects who had found their way to India by defying the laws—from runaway or emancipated convicts from New South Wales—and French, Dutch, and Danish adventurers from the Indian settlements of these nations;—in many instances, persons destitute of the necessary character and education. Ever since the relaxation of the restrictions in 1814, and since the competition has been opened to a less exceptionable class of Europeans, the character of the settlers has been constantly improving, and the improvement has always been in proportion to the extent to which the relaxation has been carried; a fact of which there is abundant evidence in the documents laid before the different Select Committees of the House of Commons, which have been sitting for the last three years.*

* Appendix, Q.

APPENDIX

OF

PROOFS AND ILLUSTRATIONS.

APPENDIX.

A.

THE reader may form some judgment of the extent to which two of these branches of trade have been carried, by the quantity and value of each of them imported from British India into China, in the year 1821. They are as follows:—

		Value.
Cotton, ...	*Lbs.* 65,490,933	£1,193,813
Opium, ...	2,302,530	2,409,743
		£3,603,556*

The value of the Indigo produced in Bengal, exclusive of that produced within the Madras territory, may be judged of from the following passage of a memorial from the principal merchants of Culcutta to the Governor General in 1829. "The number of begahs," say they, "appropriated to this crop is between thirty-five and forty lacks." (From one million and fifty thousand, to one million two hundred statute acres.) "The value of the Indigo annually produced, is from two-and-a-half to three crore of rupees," (from two-and-a-half to three million pounds sterling,) "whereof, perhaps, two crore are expended in this country for rent, stock, wages, interest on capital, &c.; and a large portion, probably three-fourths of the balance, is remitted to England."—*General Appendix to Report, from Select Committee of the House of Commons, on the affairs of the East India Company*, 1832, page 273.

* Anglo-Chinese Calendar and Companion, Macao, 1832.

B.

Calcutta, Madras, and Bombay, are known to have risen from the condition of villages to that of opulent towns in a very short period of years. The following particulars respecting the progress of Bombay, are exceedingly interesting and instructive. The writer, a member of the government, resided many years in the place, and possessed not only the opportunity, but the capacity to judge. "I will, however," says he, "appeal to facts, to the condition of the population of Bombay, the oldest European settlement in India, having been under the Portuguese and British rule for three centuries. On its cession to the Crown of England, in 1661, its population did not exceed 15,000 souls, 'the outcasts of the natives of India.' It now contains 15,474 houses, valued at £3,606,424, and a population exceeding 229,000 souls. There are many natives of great wealth, great intelligence, and of liberal principles."—*Second Appendix to the Report of the Select Committee in the Public Department*, 1832, p. 274.

The rapid prosperity of Sincapore is a well known example. The colony, for it may so be called, was founded in the month of February, 1819. The first census of the population was taken by my own directions, in 1824, five years thereafter, when the inhabitants were found to amount to 10,683. In 1830, they had increased to 16,634, and, although I have no particular statement in my possession to show it, I am told they at present exceed 20,000. The statement of the trade for eight years, for no accounts were kept prior to 1824, is as follows, reduced from Sicca rupees to pounds sterling, at the rate of ten rupees to the pound.

Year.	Imports.	Exports.	Both.
	£	£	£
1824	1,455,509	1,390,268	2,845,717
1825	1,323,917	1,228,786	2,552,703
1826	1,361,978	1,388,306	2,750,284
1827	1,488,599	1,387,201	2,875,800
1828	1,961,120	1,804,660	3,765,780
1829	2,121,559	1,876,250	3,997,809
1830	1,875,350	1,826,634	3,701,984
1831	1,780,994	1,565,157	3,346,151

Wherever British skill, enterprise, and capital, can reach, wherever they can be exercised without molestation, and wherever the portion is to any degree commercially favourable, we have similar results. The modern town of Mirrapore, in the interior of Bengal, on the south bank of the Ganges, and about five hundred miles from Calcutta, is a very striking example. The following is the judicious Mr. Hamilton's description of it, in 1828. "It is at present one of the greatest inland trading towns, and has long been the grand mart for cotton. The native inhabitants are more remarkable for their active industry than in any part of the Company's dominions out of the three capitals. A considerable quantity of fileture silk is imported to Mirrapore from Bengal, and passes here to Upper and Central Hindostan. In the vicinity a very durable carpeting and various fabrics of cotton are manufactured. The modern town consists of handsome European houses, native habitations, and clusters of Hindoo temples crowding the banks of the Ganges, and, seen from the river, the whole makes an animated appearance. The soil of the town, and lands adjacent, is so strongly impregnated with saline particles, as materially to injure buildings composed of brick and mortar. In 1801, Mirrapore was found to contain 50,000 inhabitants, which have probably since then increased at least one half, not only from the uninterrupted tranquillity it has enjoyed, but also from the additional stimulus, occasioned by the opening of the commerce with Europe, and the increased demand for cotton, the bales of which are sent direct to Diamond Harbour."

C.

The first year for which a correct statement of the trade of the Port of Canton with British India exists, is 1817–18. Comparing the British trade of that year, with the British trade in 1830, the following are the results in thirteen years, in pounds sterling.

	Exports and Imports.	
	1817.	1830.
East India Company,	2,611,846	2,672,005
Free Trade, . . .	3,606,135	6,796,465
Total, . .	6,217,981	9,468,470

We have here the Company's trade nearly stationary, and yet the whole trade increased by more than 50 per cent. The great increase has been in the article of Opium. The comparative quantities and values, in the two years named, were as follow, it being held in mind that the actual consumption, and not the mere imports, are referred to.

Year.	Chests.	Lbs.	£
1817–18	3,680	627,773	845,921
1830–31	18,760	2,599,013	2,795,006
Increase	15,080	2,071,240	1,949,085*

The following particulars respecting China, a country which is so soon to be opened to the trade of the United Kingdom, after an exclusion of two centuries, may be interesting to the commercial reader. By census, taken in 1813, the population of China Proper was, for each of its eighteen provinces, as follows:—

Provinces.	Capital Cities. Lat. N.	Area. Statute Miles.	Population.	
			Total.	Per mile.
Pechely, ...	40°	59,700	27,990,871	468
Kiongnan, (two divisions,)	32	85,000	72,011,560	847
Kiansi, ...	29	72,000	30,426,999	422
Fokien, ...	26	57,150	14,777,410	258
Chekian, ...	30	37,200	26,256,784	705
Houkouan, (two divisions,)	31	168,300	46,022,605	273
Honan, ...	35	62,000	23,037,171	371
Shantong, ...	37	56,800	28,958,764	510
Shansi, ...	38	63,500	14,004,210	220
Shensi, (two divisions,) .	36	167,700	25,562,131	150
Sechuen, ...	31	175,600	21,435,678	122
Canton, ...	23	97,100	19,174,030	197
Kouansi, ...	25	87,800	7,313,895	83
Yunnan, ...	25	131,400	5,561,320	42
Kweichow, ...	26	51,200	5,288,219	103
Total, ...		1,372,450	367,821,647	268†

* Appendix to Report from Select Committee of 1831, p. 663.
† Anglo Chinese Calendar and Companion.

The population of China Proper, or the population consisting of the proper Chinese race, amounted then, twenty years ago, to 367,821,647; which, enormous as it appears, gives for the area of the country no more than 268 to the square mile—a density not equal to that of our own country, or of several other countries of Europe. The reader, by casting his eye over the table, and comparing it with the map, will see how this immense mass of human beings is distributed, and hence will be able to speculate what portions of the country are likely to afford the greatest commercial resources. The most densely peopled provinces are those of the east, and lying either upon the sea-coast, and abounding in harbours, or situated in the great alluvial plains of the principal rivers. All the great rivers of China running from west to east, it follows that the western portions of China are for the most part hilly; consequently barren, and in most cases thinly peopled. One great province, bordering upon the country of the Birmans, Tonquinese, and Siamese, has so low a rate of population as 42 to the square mile. Lying towards this quarter, even the province of Canton, best known to Europeans, and supposed by them to be so populous, is found, on account of its mountainous and sterile character, to contain less than 200 inhabitants to the square mile; a ratio much inferior to that of the British possessions in Bengal. But the population of the Chinese Empire, now given, is that of China Proper only. In Tartary and other dependencies, there is a further population, which is estimated at 2,203,654; making the total, in round numbers, 370 millions.

The amount of the Chinese taxes, levied in money, is ten millions sterling, and the value of those levied in kind, is about two millions; making the whole about twelve millions sterling, which is under eighteen pence per head. This however is not the whole amount of Chinese taxation; it is only what is remitted to the Imperial treasury, after deducting many local and provincial charges.

D.

The statement respecting Cotton, in the text, is underrated. The proportion of East Indian Cotton consumed in Britain does not much exceed one-twentieth part of the whole consumption. The rest, with the exception of a small quantity of Egyptian cotton produced by forced labour, is the produce of Slave labour in the United States.

Of the quantity of Sugar imported into the United Kingdom, amounting to nearly half a million of cwts. not above *one-twenty-third part* is the produce of the British territories in India. From the island of Mauritius, there is imported about two-and-one-fourth times as much as from the whole of the British dominions in India—that is, from the parent country of the sugar-cane, with its 550 thousand square miles, and its 70 millions of inhabitants, where there are very few provinces or even districts in which the sugar-cane is not grown, and over the greater part of which the art of manufacturing sugar has been known time out of mind.

The manufacture of raw Silk for exportation, was introduced by the East India Company into Bengal about sixty years ago, and having been chiefly in their hands, or the hands of Natives of India, throughout, the article has undergone very little improvement in point of quality, although, particularly since 1814, there has been a large increase in the quantity.*

With Indigo, the case has been very different from silk. The manufacture of an article fit for exportation was introduced about ten years later than that of silk; and having been all along in the hands of European adventurers, joined

* As the production of Raw Silk, after the demolition of the Company's monopoly, is likely to become one of the most important articles to the agriculture and commerce of India, and the manufacture of Great Britain—it may be proper here to mention, that both the mulberry and the worm, which produce the inferior silk of India, differ specifically from those which yield the finer silks of Italy, France, China, and Persia, but that, notwithstanding this, occasional parcels of silk are produced with care, which are little inferior to the finest Italian.

of late years by a few enterprising Natives, it has sustained an improvement, both as to quantity and quality, quite unprecedented by any corresponding commodity. The progress of this important manufacture may be judged of by the importations into Great Britain of Indian and all other Indigo, in two periods :—

Year.	Indian.	All other.	Total.
	lbs.	lbs.	lbs.
1785	154,291	1,539,208	1,693,509
1830	7,920,172	296,268	8,216,440

The results are these. In a period of forty-five years the importation of Indigo into this kingdom has been increased nearly five-fold; the importation of East Indian Indigo has, in the same period, been multiplied more than fifty-fold; while that of all other Indigo has fallen to less than one-fifth of what it was.

E.

With respect to internal communication, British India is still in a very barbarous state; little or nothing existing in the way of roads, bridges, or navigable canals, except a few, constructed chiefly for military purposes, by the Mahomedan and British Governments. Something more has been effected in the way of irrigation, in the north of India, chiefly by the Mahomedan Government, and in the south more generally by petty Hindoo chiefs. In India, as in other dry and hot countries, a skilful irrigation multiplies the productive powers of the soil, according to circumstances, from five to ten fold. There is no department of industry, therefore, in which enterprise, science, and capital, are likely to be profitably and beneficially employed. The following sketch will show the state of navigation and irrigation in the oldest portions of the British dominions, and which have been nearly seventy years under our management. It is drawn by a well-informed writer,

but an admirer of the present exclusive system :—" Notwithstanding," says he, " the innumerable water-tracks which pervade the lower portions of the Bengal province, there is no part of India where communication, by means of good roads, or navigable canals, is so much wanted. Here are few nullahs (streams) navigable even for the lightest craft, except in the rains, and no roads ; so that it is only whilst the country is inundated that any thing like free intercourse prevails between one quarter and another. Every place is consequently left almost entirely to its own resources for four-fifths of the year ; like a beleaguered city, suffering every privation, whilst a general superabundance reigns, perhaps, throughout the country.—Then, again, canals for irrigation. In Bengal, irrigation is scarcely known ; yet there cannot be a doubt of the incalculable advantage to agriculture which it would produce. The soil of the lower parts of Bengal is not refreshed in the moderate degree congenial to cultivation. It is either inundated, or parched almost to absolute sterility ; like the effects of intoxication on the human frame—for having been the more drunk, it becomes the more dry. And the soil is of that nature, that as soon as the moisture is evaporated—which a few days, after the waters subside, are sufficient to accomplish—the face of the earth becomes so indurated, that it resembles a surface of rock, intersected by fissures, its miniature ravines, which no tender plant can perforate. It requires no more to convince one of the advantage which the command of refreshing moisture would give to the cultivator of such a soil."—*Observations on the Law and Constitution of India, by Lieutenant Colonel Galloway, of the Honourable East India Company's Service.* Second edition, 1832, p. 281.

The East India Company laid before the Select Committee of the Commons, in 1831, what they were pleased to call, " An abstract Statement of all important Public Works which have been constructed in India, or are at present in progress ; such as Canals or Roads, since the last renewal of the East India Company's Charter." These extend from 1812 to 1831, or for a period of twenty years, and embrace

all India. Exclusive of surveys, they amount in number to 193. Some of the works in question are for purely official purposes; some consist of mere repairs; some consist of the formation of a tank; some of the digging of a well. Among the important public works, we have "The erection of a Mausoleum at Ghazeepore to the memory of Marquis Cornwallis,"—"The building of a bridge over the nullah (brook) at Meerub,"—"Two *pucha* (of stone and masonry) wells, constructed at Meerub; one for the use of the Natives, and for watering the roads of cantonments, and the other for the use of the public libraries,"—and, "The clearing of the Island of Saugor authorized."—The last entry is curious. After much entreaty, permission was at length given by the government, to private Europeans and others, to clear the Island of Saugor; and the bare permission, thus charily conceded, is called "an important public work." But, in fact, much less blame is to be ascribed to the East India Company for not acting themselves, than for preventing others from acting. It is not, in fact, from the state, but from the activity and enterprise of private adventurers, that works of great and extensive public utility are to be expected in a civilized community, or under any form of regular government. The East India Company has, perhaps, not expended, in the whole period of its rule of seventy years, as much money on works of public utility, as has been laid out in the single speculation of the Liverpool and Manchester railway. Had they not hindered them, it is needless to add how much more would have been invested by private adventurers over the wide and unoccupied field of British India.—*Report of Select Committee of the Commons*, 1831, p. 770.

F.

The useful Mineral products, which exist in India, may be described as consisting of Iron, Copper, Lead, Lime, Mineral-coal, Load-stone, Granite, and other useful building stone, with Saltpetre, Nitron, and culinary Salt. In quarrying,

mining, and smelting, British India may yet be described as in its very infancy. Good iron-ore is very generally to be found throughout India; and mines of mineral-coal have recently been wrought, in the Bengal provinces, by some enterprising Europeans. At present, about fifteen thousand tons are annually produced; chiefly in consequence of the recent introduction of steam navigation upon the Ganges. It may safely be presumed, that mining operations will engage a considerable share of European enterprise and capital, when European settlement is established upon a safe and fair footing. The reader may judge of the state of the arts, from the manner in which the manufacture of the staple article of Saltpetre is conducted. For the production of this commodity, some portions of the territories under Bengal possess advantages of soil and climate which far surpass those of any other portion of the world; and, in fact, about fifteen thousand tons are annually exported. The description of the process is as follows:—"In the neighbourhood of Patna, Dirapore, Chufra, &c. where the soil is highly charged with saltpetre, a large quantity is manufactured, and, for the most part, by Natives, who are very successful in the simple process they adopt; which is conducted in the following manner:—A quantity of impregnated earth being thrown into an earthen *gumlah*, (an unglazed croak, or large jar,) clear water is poured upon it, and allowed to remain for twenty-four hours; during which the saline particles are drawn up and incorporated. The water is then let off by holes, at the bottom of the *gumlah*, into smaller vessels, and boiled until the whole evaporates, leaving only the saltpetre. A species of salt is made from the froth which rises upon the surface of the water during the process of extracting the nitre from the earth. The saltpetre made by the first process is termed *Abbee*, (watery,) and undergoes a second evaporation, in the same manner as before, when it assumes the name of *Culmee*, (quilt-shaped chrystals.)"—*Bell's Review of the External Commerce of Bengal.* Calcutta, 1830. Page 28, part II.

The process of manufacturing culinary salt, in Bengal, for the consumption of a population of from thirty to forty millions

of people, is still more wretched. And, for a bad article, costs nearly four times as much as a good article costs in Cheshire,—a ton of the first costing, on an average, at Calcutta, 60*s.*; and of the latter, in Liverpool, not more than 16*s.* "I find," says a most intelligent witness, "that a *molungee*—it is not stated whether it is with his labourer or without, but it is understood that a *molungee* has his labourer—and that, with his labourer, he can manufacture, with extraordinary labour, in the course of the season, 50 maunds, or 4200 pounds. The price of labour averages two rupees per month; so that these two men receive twenty-eight rupees, or 53*s.* 8*d.* Now, in Cheshire, two men would manufacture, in one week, 25 tons, or 56,000 pounds; and the wages, 24*s.* In any comparison I can make as to the manufacture in the two countries, I ought to mention a contingency to which the manufacturer in India seems exposed. I find that, in 1825, an irruption of the sea swept away, at Hattiah Sunguthy, in Chittagong, 318,000 maunds of salt; these contingencies we are not subject to in this country."—*Minutes of Evidence before the Select Committee on the Affairs of the East India Company—Revenue*, p. 51.

G.

Of the rate of interest, between Native and Native, the following evidence, among a thousand, may be quoted. "What is the usual rate of interest paid by Ryots for sums borrowed from Soucars?" (Bankers.) "Twelve per cent. per annum; but, of course, this varies according to the exigencies of the borrower and the rapaciousness of the lender. It is said never to have been two per cent. per month, during, or before, the time of Nana Furraveese, and very seldom so much; but, since Bagee Rao's accession, it has been known to be as high as ten per cent. per month; and several instances are within my recollection, where bonds produced in the adawlut (court of justice) stated the interest to be three, four, and five per cent. per mensem."—"*Question.* Does the rate vary

when the loan is for grain instead of money?" "Yes; but it is not possible to define the rates. Those at one-and-a-half, two, and two-and-a-quarter fold, were the most common, and depended on the time the debt was likely to be unpaid."—*Report on the Deccan, in Selection of Papers from the Records at the India House*, vol. 4th, p. 749.

H.

Of the Registered, or Funded Debt of India, the following is the Official Statement of the proportions held respectively by Natives and Europeans, in 1830:—

Europeans,	£22,913,990
Natives,	7,860,102
Total,	£30,774,092

—*Second Appendix to Finance Report, from Select Committee of* 1832, p. 214.

Another advantage which the Government of India has gained from the settlement of Europeans, and the influx of capital consequent upon it, is the reduction of interest which it has been enabled to make on the public debt. Under the close system, and even in periods of the greatest political prosperity, the interest on which the public loans were raised was twelve, ten, and eight, per cent.; and it was not until 1812, that any considerable sum of money was raised at so low a rate as six per cent. Even in time of war, money has, of late years, been borrowed at so low an interest as five, ten, and even four, per cent. At the first-named rate, near £25,000,000 have been raised; and, at the second rate, upwards of £400,000. Between the lowest rate, at which loans were commonly raised before the free-trade, or eight per cent., and the rates now specified, the difference, or annual saving, is £766,000. Had the terms of all the loans admitted it, the interest upon the whole public debt, of near £40,000,000, might have been reduced to five per cent; and this reduction will actually be made at the termination of the Charter. The public expenditure will, in this manner, have

been reduced, in 1834, through the instrumentality of the free-trade, so deprecated by the East India Company, by the annual sum of £1,200,000. The government, in fact, has been benefited to this extent, unknown to itself, and in spite of itself. This is a much larger sum than the Company ever made by its trade, even including the Tea Monopoly!!

I.

The first of these conditions may be considered as conceded, since the Notes were written; as it forms one of the distinct propositions of the Indian Minister to the Court of Directors. With respect to the second, under the liberal administration of Lord William Bentinck, and with the progress of liberal opinions, the vexatious regulations respecting passports, appear, in Bengal at least, to be much relaxed. Nothing can show more clearly the worthless character of the regulations in question, than the fact, that, under the Company's Government, passports are required by Europeans only, and, under the Government of the Crown, in Ceylon, by Natives only. The apprehended danger, in the one case, is from the conquerors; and, in the other, from the conquered; and from both it is equally absurd and unreasonable, for it can be attended with no effect whatever, except that of exciting distrust, suspicion, and dislike. In regard to the third condition, going to the British possessions in India without licence, is at present declared by law to be "a high crime and misdemeanour;" punishable by "fine or imprisonment, or both fine and imprisonment." No person, even with a licence, can go beyond ten miles of a principal settlement without a special written leave; any more than a soldier can quit a garrison without leave of absence. So absurd is this enactment, that the Governor General, in his own person, is violating it every week, when he goes to his country-seat, which is sixteen miles from Calcutta. It is violated daily by the masters, officers, and mariners, of trading-ships, when

they join their vessels at any of the several stations where shipping usually lie, all of which are above ten miles from Calcutta. Persons fully licensed may, notwithstanding, have their licence withdrawn, without cause assigned, and be ordered to quit India on two months' notice; and, failing obedience, the party is deemed, in the absurd and barbarous jargon of the monopolists, to have "unlawfully traded;" that is, deemed to have forfeited "all his goods," "with double the value thereof," to have committed a high crime and misdemeanour, and to be liable, on conviction, to fine or imprisonment, or to both. Finally, in actions against the East India Company, or its servants, for the unlawful arresting of persons found in the East Indies, the defendants may plead the general issue; the proof lies on the plaintiff, and, if his proof fails, he is liable to "treble costs." These barbarous and atrocious enactments, which are a disgrace to the Statute Book, are the fruits of the alliance between the governments of Mr. Pitt and Lord Melville, in 1784 and 1793; continued by their successors in 1813. With regard to the fourth condition, surely nothing can be more mischievous, or ridiculous, than the prohibition, to British-born subjects, to deal in the internal trade, in such staple articles as salt, tobacco, grain, and beetlenut. It is virtually an exclusion of the most active and enterprising capitalists from dealing in commodities, of which a cheap supply is indispensable to the comforts of the people. The articles in question were the chief subjects of the trading abuses of the Company's own servants, in the period of anarchy and injustice which immediately followed the conquest; and, after the best part of a century has passed over, the same enactments are continued, and not only directed against a class of men who, at the time, had no existence, but applied to a state of society wholly different to that which gave rise to them.

J.

The salary of the Recorder of Bombay, and there was no other King's Judge down to 1824, was 40,000 rupees, at the high exchange of 2*s.* but £4000; and at the first institution of the court there was no retiring pension. The late Sir James Mackintosh served for seven years on these conditions. The salary of the Recorder of Prince of Wales Island, for twenty years together, was but £3000 a year, without pension, and yet persons deemed worthy of being afterwards promoted to the office of Puisne and Chief Judge of the King's Supreme Courts in India, filled the office. The salary of the present Recorder of the three joint settlements of Prince of Wales Island, Sincapore, and Malacca, is but 18 thousand dollars, or at the exchange of 4*s.* but £3600 a-year, without any travelling allowance, although the distance between the two remotest settlements which he has to visit, is a voyage of 400 miles. The pension after ten years' service is £1000; the same received by any class of the Company's Judicial officers, or even by a commercial or revenue servant.—*Return of all Civil Offices and Establishments, ordered by the House of Commons to be printed,* 1830.—*Courts of Justice in India, ordered by the House of Commons to be printed,* 1829.

K.

In explanation of what is stated in the text, beginning from the north-west, it may be remarked that there are no British Indigo Planters in the two large districts of Leharunpore and Mozuffurnugger, bordering upon the Himalaya mountains and the Goorka territories; none in the district of Etawa, although lying in the rich territory between the rivers Jumna and Ganges, because exposed to the Mahratta frontier; none in the divisions of Nugeena, Shajehanpore,

and Pillibheet, bordering also upon the northern range of mountains, and to the east of the Ganges; none in the province of Bundlecund, so recently the scene of war and anarchy; none in Cuttack, a mismanaged and insurgent district; none in Chittagong, the north-east portion of Rungpore, or Lylhel, districts bordering upon the countries of the barbarous tribes to the east of Bengal; and, of course, none in Arracan, Assam, or any other of our recent acquisitions from the Burmese, countries still more barbarous and anarchichal than the latter. It is the same cause, added to a more oppressive and fluctuating system of taxation, and less liberality on the part of their governments, that has generally excluded the manufacture of Indigo from Madras, and wholly excluded it from Bombay.

L.

The trading of the East India Company, with the public revenue, if it deserve the name of trade, has heretofore proved one of the greatest nuisances of the Indian administration. The agents of the Company, necessarily regardless of profit and loss, are reckless of the prices they give in India or receive in England. Operations conducted in this spirit disturb and distract every fair commercial speculation. In short, in the dealings of the Company, the merchant can rely upon nothing but its recklessness and caprice. One example will be sufficient in proof. In the three years, ending with 1829–1830, the Company sustained, even by their own showing, a net loss, on the single article of Indigo, of £291,455 sterling, the amount of loss increasing in each consecutive year, and yet the same losing trade has since been persevered in. The great lord or landed proprietor, who should, from caprice or for vicious frolic, apply the rents of his estate to distract the commercial dealings of a neighbouring village, would not be acting a more unjust or mischievous part.—*Report of the Select Committee of the House of Commons on the Affairs of the East India Company*, 1831, p. 655.

M.

The net revenue, derived from the monopoly of Salt, throughout all India, is £1,356,966. This is all that is produced from the consumption of 70 millions of British subjects, and, if we add 20 millions more for the subjects of tributary princes, of 90 millions of people, who pay more for their Salt than the people of England do by about 1350 per cent. or thirteen-and-a-half times. The charges of collecting the revenue under the Salt monopoly in Bengal are about 16 per cent., to which they have risen in the course of the last twenty years from 10 per cent. Under the Madras Presidency they range according to the districts, from 19 up to 36 per cent. In both cases the custom charges are not included, amounting in Bengal to about 18 per cent., and ranging at Madras from about 3 per cent. to 16 per cent.

The net revenue, realized by the Opium monopoly, throughout all India, is £867,330, a sum to which it had fallen from one million and upwards, which it amounted to in 1821. This is a singular tax, being paid throughout by strangers. If we estimate the total consumption of the Chinese, Malays, and others, to be worth £4,000,000 sterling per annum, the Indian revenue is equal to an import duty upon the value of 25 per cent. Both in respect to trade, agriculture, and finance, this monopoly may be described as equally mischievous, pernicious, and impolitic. The Opium poppy is one of the great staple and peculiar products of the soil of India, and it is difficult to assign any limit to the extent to which its growth might be carried. At present it is confined to a couple of districts, and to the territories of tributary princes, where we found it impracticable to control its growth. Every where else the growth of it, unless for the State, is as rigidly prohibited, and without the same just grounds, as the growth of tobacco in England. It is in spite of the monopoly regulations only that the value of the Opium trade with China, the principal mart for it, has, in the course of the fourteen years,

between 1817 and 1831, increased by full 230 per cent. A moderate export-duty, or an excise duty, as levied in this country upon Hops, while it would be more productive than the monopoly, in a financial view, would, of course, be more favourable to agriculture, and less vexatious and embarrassing to commerce. Exclusive of proportion of Customs, the charges of collections under this monopoly amount to about 12 per cent., or, if we include the customs, to about 30 per cent., a fact which at once proclaims the improvident character of the tax.

The Tobacco monopoly is limited to a few districts under the Madras Presidency, but, as far as it goes, is still more mischievous than the Salt or Opium monopolies. The gross proceeds, in the year 1827–28, amounted to £85,482, and the charges of collection to £31,843, or, exclusive of Custom's establishments, 37 per cent. In 1818, frauds and embezzlements, on the part of the public officers, were discovered in this monopoly to the extent of £52,646, or to within a fraction of one year's net revenue.

It appears from these statements that the net produce of all the Company's monopolies in India, amounts to no more than £2,277,935, which is about £650,000 less than the net produce of the Custom duty on Tobacco in this country; a tax levied with comparatively very little inconvenience, and little felt by any party, whereas the East India Company's monopolies are accompanied by almost universal annoyance and vexation. The whole charge of collecting the Tobacco duty does not exceed 6 per cent. on the gross amount, while the actual charges of collecting the revenue derived from the Company's monopolies, cannot be less than five times as great. —*Second Report of the Commons on the Affairs of the East India Company*, 1830, p. 82 and 98.—*Selections from the Records at the India House*, vol. 1st, p. 719.

N.

'These internal imposts consist of transit-duties, town-duties, after the manner of the Continental *Acbrois*, and duties levied in markets. Sometimes these are farmed, and at other times collected by public establishments. The transit-duties are borrowed from the native governments, and are but a clumsy and mischievous mode of levying a tax upon all articles of consumption. In the single district of Candeish, there existed in 1821, four years after its cession to us from the Mahrattas, and there may possibly still exist, 276 Custom-houses for the levying of frontier and transit-duties, but chiefly the latter. A public officer, speaking of a neighbouring district, and referring to a figured statement, makes the following observation on the character of these transit-duties. "It will be seen from that document, that the duties on some articles are equal, or nearly so, to the original price, and that on others they are not above the hundredth fraction of one per cent., as in the case of Nutmegs, &c., and even so low as a six-hundredth fraction on Opium. It is also to be observed, that the heaviest duties fall on the absolute necessaries of life, whilst its luxuries can hardly be said to pay at all."

The transit-duties are so mixed up with others in the public accounts, that it is impossible to ascertain the charges of collection, but there is no doubt they are enormous. The peculations and extortions of the native collectors are, however, still worse, as the following statement of an official document will show. The statement of Mr. Chaplin, the late collector of Bellary, that he considers the sum of 40 thousand pagodas, or about half the amount of the revenue now derived from *sayer*, (miscellaneous duties, of which the chief are transit,) to be annually peculated by the servants of his district in that department; and his description of the progress of a native collector of *sayer*, in obtaining money by improper means, will show the time and attention required to manage successfully this branch of revenue. Mr. C. observes—

"On the subject of the Customs generally, I have but few observations to submit to the Board. Notwithstanding that the revenue has improved of late years, this branch of it forms a perfect sink of fraud and corruption, which seems quite unfathomable. However perfect the regulations may be, they seem to me to be quite insufficient to guard against the combined artifices of merchants and *sayer* servants to defraud the government. No sooner is one check upon embezzlement and smuggling established, than another mode of evasion is invented, and the accounts of the department are so intricate and multifarious, that it is scarcely possible satisfactorily to trace the clue of frauds through the various mazes in which they are involved. This difficulty of proving malversation is the great stumbling-block in the way of all inquiry: great facilities are consequently afforded to the *sayer* servants of appropriating the collections. A needy Brahmin, destitute of the means of subsistence, appointed on a salary of three canteray pagodas per mensem, (between £11 and £12 a-year,) to a chowky (custom-house) of any magnitude, immediately begins to live on a comparatively grand scale, celebrates two or three weddings for himself and his relatives in the course of the year, gives expensive entertainments, provides his wife with costly ornaments, and not unfrequently has a gomartah in his own pay, to assist him in conducting the business of the *chowky*. It is sufficiently obvious whence he derives the means to supply these disbursements, they are obtained, of course, at the Sirkar (public) expense. The ways and means of defrauding the revenue are various."—*Selections from the Records at the India House*, vol. 4th, p. 713 and 768, &c.—vol. 2d, p. 605.

O.

Merchandise which pays import duties at Bombay, if the goods be not imported from Europe or America, for these are protected by locatees or Acts of Parliament, will be liable to frontier and transit-duties, if taken by land into the Madras

territory, or to custom-duties, if conveyed by sea. Should the same goods be conveyed to Calcutta, they may have additional custom-duties to pay there, and if they are conveyed into the interior of the Bengal territory, there will be additional transit, market, or town-duties to pay. Not only this, but the rates of duties, and the principle of assessing them, differ generally under the different India governments of the Company, and all of these differ again with those of the Indian governments of the Crown. The government of Bengal will not consent to receive, except in trifling and limited quantity, the excellent and cheap salt of Madras and Bombay. Even the salt of England will not be received in Bengal except on payment of a duty equal to about ten times its prime cost,—an impost which is, of course, nearly prohibitory, and was in reality meant to be so. In the Madras territory, where corn is dear, and where scarcities or famines are frequent, the grain of Bengal, where there has been no famine or scarcity for half a century, and where there is a constant exportable surplus, will not be received, except in payment of an import-duty; and even then it can only be received in small quantity, as there is nothing to give for it, since the government of Bengal will not permit salt, the staple product of the Madras country, to be freely imported. Thus, the gluts to which Bengal, and the famines and scarcities to which Madras, are liable, are both aggravated by the absurd and indefensible policy of the government.

P.

Besides the example quoted in the text, other instances of the advantage accruing from a fixed and stable system of taxation may be quoted, even from the Indian fiscal system. In the year 1793, the land tax, estimated at 4 nine-tenths of the rent, which rent was calculated at from one-half to one-third, or one-fourth of the gross produce of the land, was limited in perpetuity in the provinces of Bengal, Bahar, and Orissa. It has, therefore, been as invariable in these provinces for 40

years, as our own land tax has been in Britain for 140. The results of this measure are very remarkable. The whole revenue has been somewhat more than doubled;—the indirect taxes, or taxes other than the land-tax, have been multiplied near twelve-fold. Before the permanent assessment, the land-tax formed near 70 per cent., and it now forms little more than 40 per cent. At the period of the permanent assessment, land, as far as a private property in it was concerned, was unsaleable, and it is now worth 16 years' purchase. The population, in 1793, did not certainly exceed 24 millions, and the same territory, in 1822, was found to contain 33 and a-half millions of inhabitants. This may be contrasted with the results in a portion of British India, where every branch of the public revenue has been in a constant state of fluctuation, since our first acquisition of it in 1800. This is the territory commonly called the "Ceded Districts" under Madras, and which is equal in extent to the kingdom of Scotland. In the 23 years between 1806 and 1829, the total revenue had declined by above ten per cent.—the indirect taxes, or taxes other than the land tax, had increased by about 240 per cent. The variable land-tax had fallen off by 30 per cent. The land-tax which, in 1806, formed 93 parts in 100, still formed 75 parts in 100, in 1829. Land, which was nearly unsaleable in the first-named year, was equally so after an interval of three-and-twenty years; and the population, which in 1806 was 1,917,376, was in 1823 no more than 2,022,317, or in 16 years had sustained an augmentation of no more than five per cent., a rate of increase much smaller than that of the old and densely peopled countries of Europe,—a fact the more remarkable, since the distinguished individual who first arranged this portion of the country, the late Sir Thomas Munro, by far the most skilful of the ministerial officers of the Indian government, had used, in reference to this particular subject, the following remarkable words: "Were it not for the pressure of the land-rent, (tax,) population ought to advance more rapidly in India than in America; because the climate is more favourable, and because there are every where great tracts of good land uncultivated,

which may be ploughed at once, without the labour and expense of clearing away forests. As there are above three millions of acres of this description in the Ceded Districts, it cannot be doubted that a very considerable addition will be made, in 20 or 25 years, to the population, and also to the land rent, (tax,) beyond the highest estimate which has been made of it."—*Second Report of Select Committee of House of Commons of* 1810, p. 80.—*Second Report of* 1830, p. 98.—*Fifth Report,* 1812, p. 946.

Q.

In concluding this Appendix, it may be a matter of some convenience to the reader, to bring together a few of the opinions recently expressed by the most able and enlightened officers of the Indian Government. Sir Charles Metcalfe, a member of the Supreme Council, a man of distinguished talents, long experience, and enlightened views, thus expresses himself, in a *Minute*, dated the 19th of February, 1829:—"I have long lamented that our countrymen in India are excluded from the possession of land, and other ordinary rights of peaceable subjects.—I believe that the existence of these restrictions impedes the prosperity of our Indian empire, and, of course, that their removal would tend to promote it.—I am also of opinion that their abolition is necessary for that progressive increase of revenue, without which our income cannot keep pace with the continually increasing expense of our establishments.—I am further convinced that our possession of India must always be precarious, unless we take root, by having an influential portion of the population attached to our government by common interests and sympathies.—Every measure, therefore, which is calculated to facilitate the settlement of our countrymen in India, and to remove the obstructions by which it is impeded, must, I conceive, conduce to the stability of our rule, and to the welfare of the people subject to our dominion.—The proceeding now adopted being a step forward, in what appears to me to be the right course, has my

hearty concurrence." Lord William Bentinck, after declaring his entire concurrence in the sentiments expressed by Sir Charles Metcalfe, proceeds in a long, argumentative, and eloquent minute in Council, to express his views. There is room here only for the following passage, which affords after all, however, but a very inadequate sample of a most instructive and interesting document. "We need not, I imagine," says he, "use any laboured argument to prove that it would be infinitely advantageous for India to borrow largely in arts and knowledge from England. The Legislature has expressly declared the truth; its acknowledgment is implied in the daily acts and professions of government, and in all the efforts of humane individuals and societies for the education of the people. Nor will it, I conceive, be doubted, that the diffusion of useful knowledge, and its application to the arts and business of life, must be comparatively tardy, unless we add to precept the example of Europeans, mingling familiarly with the natives in the course of their profession, and practically demonstrating, by daily recurring evidence, the nature and the value of the principles we desire to inculcate, and of the plans we seek to have adopted. It seems to be almost equally plain, that independently of their influencing the native community in this way, various and important national advantages will result from there being a considerable body of our countrymen, and their descendants, settled in the country. To question it, is to deny the superiority which has gained us the dominion of India: it is to doubt whether national character has any effect on national wealth, strength, and good government: it is to shut our eyes to all the perils and difficulties of our situation: it is to hold as nothing community of language, sentiment, and interest, between the government and the governed: it is to disregard the evidence afforded by every corner of the globe in which the British flag is hoisted: it is to tell our merchants and our manufacturers, that the habits of a people go for nothing in creating a market, and that enterprise, skill, and capital, and the credit which creates capital, are of no avail in the production of commodities."

To these testimonies, I shall only add the evidence of Mr.

Mackenzie—the ablest, and the best informed man, connected with the Indian Government in my time:—"Are you not aware that the case of the Indigo Planters has often been adduced as a proof that the ownership of land, on the part of Englishmen in India, must produce effects very detrimental to the English character in that country?"——"I believe that opinion has been held by many. I should observe, that never having been in charge of a district myself, I can only speak from the authority of others; but I have communicated on the subject with a great number of public officers, and also with many individuals not in the service. The general result of my inquiry is, that the disorders of a few have been allowed a great deal too much weight, in estimating the general character of the class; and, on the general question, I should say, that the balance of good is exceedingly great. I consider the evils, in the lower parts of Bengal, with which I am best acquainted, to have arisen, in a considerable degree, out of the restrictions upon the settlement of Europeans in India. If the persons who own, or support the indigo factories, had been allowed to send home for any persons whom they thought likely to be good managers, their concerns would have been in the hands of a class very superior to many who, from necessity, may have been compelled to employ; for factories are, I believe, often in the hands of persons not qualified for so great a trust. I apprehend, also, that great mischief has arisen out of the difficulty of occupying land, by which Europeans have been compelled to hold land, which they do very extensively, in the name of native agents. I have understood, from gentlemen, indigo planters themselves, that they were compelled, frequently, to wink at abuse on the part of the natives whom they employed, chiefly because the land being in their name, they had the means, if not of ruining them, at least of putting them to great loss and inconvenience. Another effect of the prevention of Europeans holding land avowedly is, that, when disputes arise in the Courts, it is much more difficult to get at the real truth, and, therefore, there is a great opening to litigation. I think it probable, if Europeans had the power of holding land, that the tenure

necessary for the conduct of their indigo business would have been fully ascertained, and there would rarely have arisen the question, now often disputed, Whether a particular planter be entitled to the produce of a particular tract of land or not? Under the present system, it constantly happens that the Courts are called on the spur of the moment to decide disputes involved in doubt; and, as their decision can hardly be quick enough to save the season, the indigo planters are often compelled, in their self-defence, to use force to secure their rights. I think the prevailing opinion of the public officers in Bengal, to whose opinion I should attach most weight, was, that the indigo trade had very greatly added to the wealth of the districts in which it was established, and benefited the native inhabitants, and that the outrages complained of were rather exceptions to the general rule."——"Does there exist any general jealousy on the part of the natives of Europeans occupying land in India?"——"I am not aware of any such jealousy; but I have no doubt that particular classes may object to it, and be unwilling to have Europeans settled in their neighbourhood. I should think a considerable number of Bengal Zemindars would object; for many oppress their tenants exceedingly."——"Should you suppose the higher classes throughout India would generally be averse to it?"——"I think not, supposing the Europeans respectable."

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